ESHER GREEN BAPTIST CHURCH

England & Wales · Charity number 1133504

Details

Status	Registered
Legal form	Other
Registered	2010-01-11
Register	View on the Charity Commission register

Contact

Address	6 Park Road Esher KT10 8NP
Phone	01372468255
Email	office@esherchurch.org
Website	www.esherchurch.org

Activities

Objects: THE PRINCIPAL PURPOSE OF THE CHURCH IS THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION. THE CHURCH MAY ALSO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

Activities: EVANGELICAL BAPTIST CHURCH SERVING ESHER AND THE SURROUNDING COMMUNITY.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£159,385	£171,078	-	-
2024-03-31	£182,486	£206,909	-	-
2023-03-31	£179,419	£189,453	-	-
2022-03-31	£169,529	£188,145	-	-
2021-03-31	£201,830	£192,407	-	-

Trustees

Name	Role	Appointed
RYAN AHERN	Chair	2017-03-31
JAMES CHRISTIAN GRIFFIN		2025-04-25
Jeanette Holt		2019-08-01
Karen Susanna Lita		2021-03-25
William Edward Raphael Varah		2021-03-25

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ESHER GREEN BAPTIST CHURCH

England & Wales - Charity number 1133504

Accounts



Esher Green Baptist Church

Report and Accounts

For the year ended 31 March 2025

Charity number: 1133504

Esher Green Baptist Church
Reference and Administrative Details

Registered address	Esher Green Baptist Church 6 Park Road Esher Surrey KT10 8NP Tel: 01372 469800 Email: office@esherchurch.org Website: www.esherchurch.org
Charity Registration Number	1133504
Trustees	Pastor Ryan Ahern — Senior Minister Jeanette Holt — Elder Margaret Evans — Elder (Deceased 26 August 2024) Karen Lita — Elder William Varah — Elder
Bankers	Barclays Bank Leicester LE87 2BB
Independent Examiner	A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA Upper Ground Floor 18 Farnham Road Guildford Surrey GU1 4XA

Esher Green Baptist Church
Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their annual report and accounts for the year ended 31 March 2025.

Structure, Governance and Management

The Charity is constituted as an unincorporated association and is affiliated to the Baptist Union of Great Britain and to the London Baptist Association. The Esher Green Baptist Trust Ltd. (EGBTL) is a charitable company controlled by Esher Green Baptist Church for the purpose of holding properties acquired by the Church. The Charity is governed by a constitution based on the Approved Governing Document for Baptist Churches, dated 3 December 2009.

The Elders act as the Trustees of the Church. The Church members' meeting appoints Elders to be responsible for the governance of the Church and where there are ministers of the Church, they will also be members of the eldership because of their role and responsibilities. Elders shall (with the exception of a newly appointed minister) be chosen from among Church members and elected in accordance with the Constitution. All Trustees are expected for familiarise themselves with the guidance offered by the Charity Commission.

The Elders are responsible for the day to day running of the church's work and witness, and the financial and legal aspects of the charity. They are supported by a team of Ministry Leaders responsible for various areas of ministry within the life of the Church, who report to the Eldership. All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

The Elders review the various policies of the Church in order to effectively deal with risk management such as Expenses Policy, Investment Policy, Reserves Policy, Risk Assessment Policy, Conflict of Interests Policy, Health & Safety Policy and Safeguarding Policy.

Objectives and Activities

The principal purpose of the charity is the advancement of the Christian faith according to the principles of the Baptist denomination to include the advancement of education, community service and such other general charitable purposes in the United Kingdom and the world as the Church shall determine.

To achieve the principal objective, which is set out above, the Church provides a variety of activities both to its membership and to the community generally. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord. We are a growing family of Christians from many different backgrounds and with varied talents, but all with the common cause of sharing the good news about Jesus Christ and growing in our relationship with him. Our motto is 'Each one reach one, each one keep one'.

Church Activities

Central to the work and witness of the Church is the provision of regular public services of Christian worship. These services take place each Sunday at 10am with a communion service once a month. The church seeks to be a friendly and welcoming community, and all are welcome to attend our services. We also live stream our 10am Sunday service for regular attendees who may not be able to get to church in person for a variety of reasons. In addition, an edited version of the service is uploaded to our YouTube channel at 4pm and is available for all to view.

New this year, we launched a monthly Sunday evening service at 5:15pm called *Triple P (Pizza, Praise, Prophecy)*. This has been a great addition to our worship life, where we have experienced powerful encounters with the Holy Spirit. It has also been encouraging to see a mix of age groups attending—though most of the pizza tends to be enjoyed by our younger worshippers!

Our Small Groups continue to grow and meet using a hybrid approach of both online and face to face in member's homes. We also maintain a flexible hybrid approach for other gatherings, such as prayer meetings and church meetings. This has enabled more people to connect and attend than would otherwise be able to and has proved especially valuable for those with mobility challenges, young children, or caring responsibilities.

In addition to a variety of prayer and worship services we also offered the following:

Pastoral care
We support various people that engage with us in one way or another through visiting those ill in hospital, providing financial assistance, offering practical support, spiritual guidance and advice where referral may be required. We have also visited local care homes to support and encourage residents and staff.

Small groups and prayer
We operate a number of small groups throughout the community that meet on a regular basis, typically every fortnight. These are informal gatherings, usually held in private homes, where those who attend the church come together for Bible study, fellowship, prayer, and mutual support. We currently have eight such groups meeting across the Elmbridge area, both face-to-face and online.

Prayer remains central to the life and ministry of the church—our spiritual foundation and source of strength. We now hold two general prayer meetings each month: one via Zoom and one in the Upper Room at the church. In addition, we host a range of specific prayer gatherings and initiatives, such as for Christians Against Poverty (CAP) and Nepal Mission. One-to-one prayer is also offered at the end of every Sunday service for anyone who would like to receive it.

Children and youth activities
We run a crèche, kids church, and youth group each Sunday, along with fortnightly youth gatherings: *Lazers* (ages 11–14) and *Renu* (ages 15+). Our part-time Youth Worker, Marcia Varah, leads the work with those aged 11 and above. In addition to running the youth groups, Marcia also offers one-to-one support for young people who may benefit from more focused help and guidance. Kids Church continues to provide a wide range of engaging, interactive activities led by our Kids Church Leader, Karen Lita, and her dedicated team. We take safeguarding very seriously and ensure that all staff and volunteers working with children and vulnerable adults are DBS checked and safely recruited.

In February 2025, during half term, members of our youth group attended a discipleship trip to Denmark in partnership with *Youth With A Mission* (YWAM). In the lead-up to the trip, the young people organised a fundraising cake sale to help cover the costs. The trip proved to be a deeply meaningful time, filled with faith-building experiences and personal growth. On their return, the youth shared their stories during a Sunday morning service, which was both encouraging and inspiring for the whole church family.

Community activities
We continue to provide community-based activities throughout the year, these are free to access and are open to all. Some examples include:

Art Club – Meeting every Friday, the Art Club provides a relaxed and welcoming space where people of all abilities and backgrounds can come together to explore a variety of creative techniques and approaches. More than just art-making, the club plays a valuable role in tackling loneliness and supporting mental wellbeing, offering participants a chance to connect, express themselves, and find encouragement. Creativity is known to benefit mental health, and this group helps nurture those positive effects while building a friendly community. Once a month, special craft-based activities bring added variety and opportunities to connect, drawing a wide range of participants.

Bereavement Café – In partnership with Princess Alice Hospice, our Bereavement Café continues to flourish and has received overwhelmingly positive feedback. Meeting monthly on the fourth Tuesday, it offers a compassionate and supportive space for those in our community who are

experiencing loss. Attendees find a safe environment to share their grief, receive encouragement, and connect with others on a similar journey. Many have shared how helpful and uplifting the café has been during difficult times, and some who attend have become part of the church fellowship.

Café Club – This monthly club offers a welcoming space to take a break, relax, and enjoy good company. It's a chance to catch up with old friends or meet new ones in a friendly atmosphere. Cake and drinks are provided, alongside a variety of activities each month, including crafts, painting, poetry, interesting talks, and outings. The club plays an important role in helping people feel connected and supported within our community.

Care Homes (Silvermere Care Home) – This year we launched a monthly church service at Silvermere Care Home, recognising the challenges faced by elderly residents who are no longer able to attend church in person. Held on the fourth Wednesday of each month, the service is open to residents of all Christian backgrounds, as well as those curious about the Christian faith. It includes singing hymns, a short message of encouragement, and communion. The service is designed to be accessible and easy to engage with, and we also offer prayer ministry. For residents unable to attend the main gathering, we provide prayer in their rooms.

Debt Centre (Christians Against Poverty) – Our CAP Debt Centre, which serves the Elmbridge area, was established in January 2018 in partnership with Christians Against Poverty. It offers a free and comprehensive service to those facing unmanageable debt. We employ a Centre Manager who is supported by a dedicated team of volunteer befrienders from within the church. Together, in consultation with CAP Head Office, the team provides holistic support to help clients break free from the cycle of debt and take steps towards financial stability. Over the past year, we have supported a wide range of individuals—not only with debt advice but also with practical help and personal encouragement. We have celebrated with several clients who have become debt free, and it has been encouraging to see some begin to engage with the wider life of the church through Sunday services and other events. Once again, we were delighted to deliver generous Christmas hampers to all our clients, which were extremely well received.

This year, we hosted a free money coaching workshop to help people gain confidence in managing their finances. Held over two sessions, it covered budgeting, smart spending, tracking money with a free online tool, saving, and using credit wisely. The workshop was fully booked and received very positive feedback from those who attended.

Kids Film Club – Our monthly Kids Film Club (held on the second Saturday of each month) continues to be a great success and is often fully booked. Using our large cinema screen and professional sound system, we show family-friendly films in a fun and relaxed setting. Popcorn, drinks, and sweets are provided free of charge, and toys are available for younger children to play with during the film. This outreach is especially valued by families in the local community, offering an enjoyable and cost-free alternative to a trip to the cinema—something that may otherwise be out of reach for many. The club also ran throughout the summer, providing a much-appreciated activity for children and their parents during the holidays.

Youth Film Club – This year, we relocated our Youth Film Club from Lower Green Community Centre to the church building to accommodate its growing popularity, make the most of our central location, and use our large cinema screen and professional sound system. Since the move, the club has continued to thrive, with young people building meaningful connections and enjoying time together in a safe and welcoming space. As a result of this outreach, several now attend our youth group, where it has been encouraging to see how warmly they have been welcomed and included as part of the group—especially those facing challenges.

Public benefit

The Trustees have complied with their duty to have due regard to guidance published by the Charity Commission in respect of public benefit. They are satisfied that the activities outlined above clearly demonstrate that the Charity is providing a benefit to the public.

Achievements and Performance

We continue to see good Sunday attendance with new people joining from a variety of backgrounds and age groups which is a great encouragement. Our congregation includes around 130 adults and children, though not all are present each week. We also continue to livestream our Sunday services via our YouTube channel, recognising that some still connect online. The channel now has 204 subscribers, with many tuning in at different points throughout the week. Our current adult membership remains at 65.

In addition to our regular activities reaching out to our community, our achievements for the year included:

Alpha Course – Our Alpha course was a success again this year, providing a welcoming space for those curious about the Christian faith as well as those wanting to revisit the basics. Many who completed the course went on to get involved in other church activities and community outreach. It was especially wonderful to see one participant make the decision to be baptised at our recent baptism service!

Church Socials
In July, our Celebration of the Nations Sharing Lunch, held after a Sunday service, was a joyful occasion to honour the rich cultural diversity within our church and wider community. It was a wonderful opportunity to share stories and enjoy a variety of delicious dishes, each reflecting the different cultural backgrounds represented in our fellowship.

Our summer picnics at West End Green were well attended, providing a relaxed space for people to catch up, make new friends, and take part in light sports and activities for those who wanted to be more active.

Craft Stalls - Esher May Fair & West End Show – Our craft stalls at the Esher May Fair and West End Show proved a great success raising £562 for our CAP Debt Centre service.

Community litter pick – During the summer, a team of volunteers from the church took part in a community litter pick, covering a wide area and helping to keep our local environment clean and welcoming. They collected a surprising variety of items—from everyday rubbish to unusual finds like a 'men at work' sign, a bike wheel, and even a pint glass. The event was a practical way to show our care for the community and to be a visible, positive presence in the local area.

Pet Service – In August, we hosted our annual Pet Service, recognising the important role pets play in combating loneliness and supporting wellbeing. The event was a great success, drawing a wide variety of pets and their owners from the local community. We were delighted to see how well all the animals behaved throughout the service, making it a joyful and memorable occasion for all involved.

Ladies Running Club - Launched in April, the Ladies Running Club has been a great success. The group meets at 8am on Sundays, allowing participants to enjoy a run before heading to the morning church service. Open to all abilities, it has become a valued space for connection, encouragement, and shared activity—and many have seen their fitness and confidence improve as a result.

Men's Connection - Recognising that men don't always find it easy to connect, we hosted a number of relaxed social events open to all, with the aim of building friendships. Highlights included pub nights, the CVM Men's Gathering, and a day out at Lydden Hill for the 5 Nations British Rallycross Championships, complete with fireworks.

Interactive Light Trail - On 31 October, we hosted an Interactive Light Trail for children aged 5–11 and their families. Designed as a fun and positive alternative to traditional Halloween activities, the event drew many from the local community. Families enjoyed following the trail together, taking part in crafts, and sharing food and treats, creating a joyful atmosphere and a great opportunity to connect.

Other Mission and Charity Support - We were delighted to continue supporting the local charity The Besom in Esher, offering them use of our church building for their weekly meetings. Many of our church members also volunteer with Besom, helping to meet practical needs in the local area. We were thrilled to see them move into their own premises this year, and we remain committed to supporting their valuable work.

In November, we once again acted as a collection centre for 'Operation Christmas Child', an initiative of Samaritan's Purse. Through the incredible generosity of our church members and the wider community, we collected a record-breaking 623 shoeboxes filled with toys, clothing, stationery, and more. These gifts were sent to some of the world's most disadvantaged children. It was deeply encouraging to see so many individuals and organisations come together to support this effort. We also hosted a Christmas gathering for our Park Road neighbours, which was a great success, and our Christmas choir brought festive cheer during a special performance at the local Wheatsheaf pub.

Financial Review

The Church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation.

The financial position of the Charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025 £	2024 £
Net expenditure	(11,693)	(24,423)
Unrestricted Revenue Funds available for the general purposes of the Charity	102,352	115,898
Designated Revenue Funds	1,871,910	1,871,843
Total Unrestricted Funds	**1,974,262**	**1,987,741**
Restricted Revenue Funds	1,936	150
Total Funds	**1,976,198**	**1,987,891**

The Charity's income decreased, compared to the year before, to £159,385 (2024: £182,486), while expenditure also decreased to £171,078 (2024: £206,909). The overall reserve was decreased by -£11,693 (2024: -£24,423). The Church's finances remain in a satisfactory position.

We operate a Mission Fund and 10% of the total general income of the Church is set aside each month as a Designated Reserve. The Mission Fund is intended to provide financial assistance/ support to UK and overseas causes. The fund is administered by the Eldership with advice from the Mission Team. A full list of the charities that we have supported during this period is contained in the notes to the financial statements.
The Church is heavily dependent on its membership working as volunteers in all aspects of the church's activities, many of which run with little or no impact on the church's expenditure, but nevertheless, contribute substantially to the achievement of the church's objectives. The Trustees highly value the significant contribution made to the activities of the charity by unpaid volunteers.

Reserves Policy

The Trustees have established a Reserves Policy to enable the church to function effectively and meet its obligations in the event of a decline in our income or a major cost.

Unrestricted or General reserves

The target range, to maintain securely day-to-day running of the normal Church expenses, is between 3 to 6 months of budgeted expenditure. This will normally be sufficient to ensure that budgeted expenditure can be spent on time given that large expense items should be planned for at least three months in advance. This reserve takes into account the fact that the Gift Aid tax recovery (which usually amounts to about 16% of total income) is received quarterly. The Finance Team is authorised to restrict budgeted expenditure in the event of the forecast income not being maintained. If the target reserve is not met, the Finance Team will advise the Trustees of the need for appropriate steps to reach it. Any action to increase the reserve should, however, be in reasonable balance with our charitable activities.

As at 31 March 2025 the reserves amounted to £69,391 which represents 5 months of budgeted expenditure for the coming year. Taking into account changes to individual giving over the past year and looking ahead, the Trustees will be budgeting for a slight increase in general fund expenditure. However, they are satisfied that reserves will remain within the reserves range.

Designated Reserves

Designated Reserves may be made out of Unrestricted Reserves or income from time to time by the Finance Team, subject to confirmation by the Trustees. In the same way, Designated Reserves can be returned to Undesignated Reserves when not required for the designated purpose. Such reserves are made to provide for specific expenditure anticipated in the future which can be covered from current resources, or for exceptional items beyond normal annual expenditure. The Designated Reserve created in respect of the property in Park Road represents funds lent to EGBTL in respect of the Park Road development.

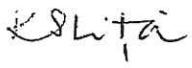
Staff Property Reserve

This is a Designated Reserve made up from Unrestricted income/reserves to provide capital to lend to the EGBTL for the purchase of residential property for ministry staff employed by the Church. Proceeds of the sale of such property during any vacancy of a staff post will be retained in the Reserve for the purchase of future new property. Additions to the Reserve, to provide for the purchase of further property or for capital work on existing property, may also be made.

Restricted Reserves

Restricted income (income given to the Church to use for charitable causes specified by the donor) is used for those purposes as soon as possible. To the extent that the income cannot be immediately used, it is retained in a specified Restricted Reserve account until spent. If any recovery of tax under Gift Aid is related to a gift, the tax recovered is added to the appropriate Restricted Reserve.

This report was approved by the board of Trustees on 22 October 2025.



Karen Lita
Trustee

Esher Green Baptist Church

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the accounts of the Esher Green Baptist Church (the Church) for the year ended 31 March 2025 set out on pages 10 to 19.

Responsibilities and basis of the report

As the charity trustees of the Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

I report in respect of my examination of the Church'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.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

A. J. Bennewith

This report was signed on 6 November 2025

Esher Green Baptist Church
Statement of Financial Activities for the year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies	2a	146,640	6,856	153,496	178,539
Investment income	2b	3,579	-	3,579	3,827
Charitable activities	2c	270	-	270	-
Other trading activities	2d	2,040	-	2,040	120
Total income		152,529	6,856	159,385	182,486
Expenditure on:					
Charitable activities	4				
Direct charitable expenditure	3a	113,519	5,070	118,589	137,033
Support costs	3b	37,303	-	37,303	40,411
Grants payable	3c	15,186	-	15,186	29,465
Total expenditure		166,008	5,070	171,078	206,909
Net gains on investments	11	-	-	-	-
Net income/(expenditure) for the year		(13,479)	1,786	(11,693)	(24,423)
Transfers between funds		-	-	-	-
Net movement in funds		(13,479)	1,786	(11,693)	(24,423)
Reconciliation of funds:					
Total funds brought forward		1,987,741	150	1,987,891	2,012,314
Total funds carried forward		1,974,262	1,936	1,976,198	1,987,891

Esher Green Baptist Church
Balance sheet as at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		32,961		39,175
Investments in Associated Company	11		460,425		460,425
Total fixed assets			493,386		499,600
Current assets					
Debtors	12	1,397,263		1,396,058	
Cash at bank and in hand		90,393		97,705	
Total current assets		1,487,656		1,493,763	
Current liabilities					
Creditors: amounts falling due within one year	13	(4,844)		(5,472)	
Net current assets					
Total current assets less current liabilities			1,482,812		1,488,291
Total net assets			**1,976,198**		**1,987,891**
Represented by Charity funds					
Restricted funds	14/15		1,936		150
Designated funds	14/15		1,871,910		1,871,843
Unrestricted funds	14/15		102,352		115,898
Total charity funds			**1,976,198**		**1,987,891**

The notes on pages 12-19 form an integral part of these accounts. These accounts were approved by the Trustees on 22 October 2025 and signed on their behalf by:

Karen Lita
Trustee

Esher Green Baptist Church
Notes to the accounts
For the year ended 31 March 2025

1. Accounting policies

a) Basis of preparation

The accounts are prepared in accordance with the, Charities Statement of Recommended Practice (Charities SORP 2021), FRS102, the Charities Act 2011 and the Baptist Union of Great Britain Guidelines F03 (10/2022). The Church is a registered charity, no. 1133504 and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Income recognition

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

Donations are accounted for gross when received. Fixed asset gifts in kind are recognised when receivable and are included at fair value.

Legacies are accounted for when probate has been completed, the amount of the legacy can be reliably quantified and the conditions of the legacy are within the control of the church.

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

d) Expenditure recognition

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

e) Grants payable

The Church makes grants to other organisations and individuals whose charitable objects complement its work. They are accounted for when the recipient has been notified of the grant and payment is unconditional.

f) Support costs

Support costs are those that assist the work of the church but do not directly represent charitable activities and include office costs and governance cost. Where support costs cannot be directly attributed to particular headings they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources. This represents direct expenditure on the governance of the church. Most of the management is carried out without charge by volunteers. This intangible cost is not included in the SOFA since there is no measurable cost to the volunteers for their service.

g) Fixed Asset Investments

The front part of the Church property, comprising a church building with related rooms, at 6 Park Road, Esher, Surrey, is held under 'Model Trusts' by the Baptist Union Corporation Ltd. jointly with The Esher Green Baptist Trust Ltd. The rear Annex and other land and buildings are owned by The Esher Green Baptist Trust Ltd.

The Church's sole residential property (Winterdown Road purchased on 7th August 2017) is jointly owned by Esher Green Baptist Trust Limited (EGBTL) and Mr R and Mrs Ahern.

h) Tangible fixed assets

The Church premises are considered to be inalienable and historic assets and are excluded from the balance sheet because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared with the additional benefit gained by users of the accounts. The insurance value of the premises was £2,707,797 at 22 December 2024.

i) Depreciation
No depreciation is provided on freehold buildings. It is the Church's policy to maintain these at least to their current standard and to charge to the SOFA the cost of maintenance as incurred. In the opinion of the Trustees the resulting charge would not differ materially from that had the buildings been depreciated.

Furniture, equipment, plant and machinery and individual items of equipment used within the Church premises with a purchase price of £1,500 or less are written off when the asset is acquired. Otherwise, assets are written off over their expected life as follows:

Plant and machinery	5 % straight line
Furniture & equipment	10 % straight line
AV equipment	20 % straight line
Office equipment	33 % straight line

j) Taxation
As a registered charity, the Church is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the Church, and is therefore included in the relevant costs in the Statement of Financial Activities.

k) Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) Current asset measurement
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Tax recoverable is included at the amount receivable at the balance sheet date. Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

m) Cash at bank and in hand
Cash at bank and in hand includes cash and short term deposits with a short maturity of three months or less.

n) Funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

O) Employee benefits: pensions - defined contribution schemes
The Charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

2. Income from

2a. Donations and legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations from individuals				
General donations	97,370	-	97,370	96,397
Gift aid recoverable	25,355	-	25,355	24,774
Offerings	23,915	-	23,915	45,669
Other donations	-	6,856	6,856	11,699
Total donations from individuals	146,640	6,856	153,496	178,539
Revenue grants and donations from private sector	-	-	-	-
Total	146,640	6,856	153,496	178,539

2b. Investment income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Bank Interest	3,579	-	3,579	3,827
Total	3,579	-	3,579	3,827

2c. Charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Film Club	270	-	270	-
Total	270	-	270	-

2d. Other trading activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Hall letting	2,040	-	2,040	120
Total	2,040	-	2,040	120

3. Expenditure on charitable activities -

3a. Direct charitable expenditure

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Staff salaries	88,672	-	88,672	82,164
Employer's National Insurance costs	3,045	-	3,045	2,178
Defined contribution pension costs	6,485	-	6,485	6,009
Travel and subsistence	499	-	499	304
Training and conferences	360	-	360	1,127
Direct restricted expenditure	-	5,070	5,070	16,661
Ministry activities	14,458	-	14,458	28,590
Total	113,519	5,070	118,589	137,033

3b. Support costs

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Premises Expenses				
Light heat and power	7,905	-	7,905	7,679
Premises repairs & renewals	5,234	-	5,234	7,121
Property insurance	3,273	-	3,273	3,785
Administrative overheads				
Telephone and internet	1,677	-	1,677	1,378
Stationery and printing	762	-	762	924
Subscriptions	2,615	-	2,615	2,742
Equipment expenses	76	-	76	417
Accounting services	5,316	-	5,316	5,243
Other office expenses	1,903	-	1,903	2,428
Independent Examiner's fees	1,800	-	1,800	1,800
Financial costs				
Bank charges	528	-	528	493
Depreciation costs	6,214		6,214	6,401
Total	37,303	-	37,303	40,411

3c. Grants payable

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Home mission – see note 5	9,636	-	9,636	23,615
Overseas mission – see note 5	5,550	-	5,550	5,850
Total	15,186	-	15,186	29,465

4. Total charitable expenditure

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Total direct spending	113,519	5,070	118,589	137,033
Total support costs	37,303	-	37,303	40,411
Total grants payable	15,186	-	15,186	29,465
Total charitable expenditure	166,008	5,070	171,078	206,909

5. Grants payable

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
Besom in Esher	1,200	-	1,200	13,200
Brazil Cicero Mission	200	-	200	500
BU Home Mission	2,932	-	2,932	3,660
Compassion UK	-	-	-	250
Devonport Community Baptist Church	2,400	-	2,400	2,400
Elmbridge CAN	504	-	504	754
Frontiers - Matt Stott	1,200	-	1,200	1,200
Hungary Bekescaba Pentecostal Church	900	-	900	900
Hungary Mission - J & M Anjelic	2,400	-	2,400	2,400
INF	-	-	-	500
Nepali Mission - A Shrestha	600	-	600	600
Other	500	-	500	501
Release Int - True Vine Church Lebanon	1,800	-	1,800	1,800
Release International	300	-	300	800
YWAM Denmark	250	-	250	-
Total mission giving	**15,186**	**-**	**15,186**	**29,465**

6. Net income for the year

	2025	2024
	£	£
Net income for the year is stated after charging:-		
Independent examination	1,800	1,800

7. Related Parties

The joint holding Trustee of the Church is EGBTL and the Baptist Union Corporation Limited which is charity number 249635, and which is controlled by the Baptist Union Council. The Church is also a member of the Baptist Union of Great Britain and the London Baptist Association.

Manse accommodation is jointly owned by EGBTL and the Minister and his wife.

The Charity and EGBTL is able to take advantage of the small group exemption and is not required to prepare consolidated accounts. The capital and reserves at the year end are shown as an investment at book value and the income or expense is shown on the detailed breakdown in the notes.

During the year the Charity received £27,721 in donations from the Trustees and their close relatives. The donors did not attach any conditions to their gifts which required the Charity to significantly alter the nature of its existing activities.

8. Staff costs and Trustees expenses

	2025	2024
	£	£
Gross salaries	88,672	82,164
Employer's National Insurance costs	3,045	2,178
Employer's pension contributions	6,485	6,009
Total	**98,202**	**90,351**

	2025	2024
The total number of staff employed in the year was	4	4

No employee received total emoluments in excess of £60,000 during the year (2024: none).

The Minister, Ryan Ahern acts as one of the Trustees in accordance with the Constitution and received remuneration of £44,118, pension contributions £4,419, utilities and travel £3,350. Manse accommodation is jointly owned by EGBTL and the Minister and his wife.

The Minister's wife Valerie Ahern is employed as Church Administrator and received salary of £16,683 and pension contributions of £834. She also provided bookkeeping services and received payment of £4,000.

Marcia Varah who is married to Trustee William Varah, is employed as the Youth Worker and CAP Centre Manager and received a combined salary of £24,785 and pension contributions of £1,239 for the year.

The Minister and Trustee William Varah were not involved in any discussions and decisions regarding appointing and employing their wives and are not involved in salary reviews.

No other trustees or related parties received any expenses or remuneration.

9. Heritage assets not included in the accounts

The Church premises are considered to be inalienable and historic assets and are excluded from the balance sheet because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared with the additional benefit gained by users of the accounts.

10. Tangible fixed assets

	Plant & machinery	Furniture & fixtures	Total
	£	£	£
Cost			
At 1 April 2024	73,855	92,677	166,532
Additions	-	-	-
At 31 March 2025	**73,855**	**92,677**	**166,532**
Depreciation			
At 1 April 2024	40,328	87,029	127,357
Charge for the year	3,692	2,522	6,214
At 31 March 2025	**44,020**	**89,551**	**133,571**
Net book value			
At 31 March 2025	**29,835**	**3,126**	**32,961**
At 31 March 2024	**33,527**	**5,648**	**39,175**

All of the fixed assets are used for direct charitable purposes.

11. Investments in Associated Company

	Investments in subsidiary undertakings	Listed Investments	Other Classes of Investments	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2024	460,425	-	-	460,425
Revaluations	-	-	-	-
At 31 March 2025	**460,425**	-	-	**460,425**
Analysis between fair value and historical cost				
Investments as above held at equity method	460,425	-	-	460,425

12. Debtors

	2025	2024
	£	£
Loan to Esher Green Baptist Trust Ltd	1,386,272	1,386,272
Prepayments and accrued income	4,073	2,849
Other debtors	6,918	6,937
	1,397,263	**1,396,058**

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	2,200	2,200
Other creditors	2,644	3,272
	4,844	**5,472**

14. Analysis of net assets by fund

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	32,961	-	-	32,961
Investments at valuation:-				
Fixed asset investments	-	460,425	-	460,425
Current Assets	74,235	1,411,485	1,936	1,487,656
Current Liabilities	(4,844)	-	-	(4,844)
At 31 March 2025	**102,352**	**1,871,910**	**1,936**	**1,976,198**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	39,175	-	-	39,175
Investments at valuation:-				
Fixed asset investments	-	460,425	-	460,425
Current Assets	82,195	1,411,418	150	1,493,763
Current Liabilities	(5,472)	-	-	(5,472)
At 31 March 2024	**115,898**	**1,871,843**	**150**	**1,987,891**

15. Movement in funds during the year

Current Year	Balance 1 April 2024	Income	Expenditure	Transfers	Other Gains & Losses	Balance 31 March 2025
	£	£	£	£	£	£
Unrestricted Funds						
General	115,898	152,529	(150,822)	(15,253)	-	102,352
Designated Funds						
Esher Green Baptist Trust Ltd	460,425	-	-	-	-	460,425
Housing	181,000	-	-	-	-	181,000
Park Road Development	1,205,273	-	-	-	-	1,205,273
Mission	573	-	(15,186)	15,253	-	640
Building Redecoration	24,572	-	-	-	-	24,572
Total Designated Funds	**1,871,843**	**-**	**(15,186)**	**15,253**	**-**	**1,871,910**
Restricted funds						
Youth Denmark Trip	-	4,068	(4,068)	-	-	-
Youth Camp	-	629	-			629
CAP Debt Centre	150	1,643	(486)	-	-	1,307
Other	-	516	(516)	-	-	-
Total Restricted Funds	**150**	**6,856**	**(5,070)**	**-**	**-**	**1,936**
Total Funds	**1,987,891**	**159,385**	**(171,078)**	**-**	**-**	**1,976,198**

Previous Year	Balance 1 April 2023	Income	Expenditure	Transfers	Other Gains & Losses	Balance 31 March 2024
	£	£	£	£	£	£
Unrestricted Funds						
General	134,973	170,787	(160,783)	(29,079)	-	115,898
Designated Funds						
Esher Green Baptist Trust Ltd	460,425	-	-	-	-	460,425
Housing	181,000	-	-	-	-	181,000
Park Road Development	1,205,273	-	-	-	-	1,205,273
Mission	959	-	(29,465)	29,079	-	573
Building Redecoration	24,572	-	-	-	-	24,572
Total Designated Funds	**1,872,229**	**-**	**(29,465)**	**29,079**	**-**	**1,871,843**
Restricted funds						
Youth Brazil Mission Trip	5,112	9,744	(14,856)	-	-	-
CAP Debt Centre	-	531	(381)	-	-	150
Other	-	1,424	(1,424)	-	-	-
Total Restricted Funds	**5,112**	**11,699**	**(16,661)**	**-**	**-**	**150**
Total Funds	**2,012,314**	**182,486**	**(206,909)**	**-**	**-**	**1,987,891**

Purposes of funds

Designated Funds	
Esher Green Baptist Trust Ltd	Represents the carrying value of the funds in EGBTL.
Housing Fund	Represents funds lent to EGBTL in respect of the manse.
Park Road Development	Represents funds lent to EGBTL in respect of the church building development.
Mission Support Fund	A share of the unspecified general giving received by the church is set aside each month and grants are made accordingly.
Building Redecoration Fund	Carries a balance set aside from the general fund to meet the anticipated repair and redecoration costs of the church premises.
Restricted Funds	
Youth Denmark Trip	To fund a youth trip to Denmark in February 2025.
Youth Camp	To fund a youth camp trip in Summer 2025.
CAP Debt Centre	To assist clients of the CAP Debt Centre.
Other	Income given to the church to use for charitable causes specified by the donor.

ESHER GREEN BAPTIST CHURCH

England & Wales - Charity number 1133504

Accounts



Esher Green Baptist Church

Report and Accounts

For the year ended 31 March 2024

Charity number: 1133504

Esher Green Baptist Church
Reference and Administrative Details

Registered address	Esher Green Baptist Church 6 Park Road Esher Surrey KT10 8NP Tel: 01372 469800 Email: office@esherchurch.org Website: www.esherchurch.org
Charity Registration Number	1133504
Trustees	Pastor Ryan Ahern — Senior Minister Jeanette Holt — Elder Margaret Evans — Elder Karen Lita — Elder William Varah — Elder
Bankers	Barclays Bank Leicester LE87 2BB
Independent Examiner	A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA Upper Ground Floor 18 Farnham Road Guildford Surrey GU1 4XA

Esher Green Baptist Church
Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their annual report and accounts for the year ended 31 March 2024.

Structure, Governance and Management

The Charity is constituted as an unincorporated association and is affiliated to the Baptist Union of Great Britain and to the London Baptist Association. The Esher Green Baptist Trust Ltd. (EGBTL) is a charitable company controlled by Esher Green Baptist Church for the purpose of holding properties acquired by the Church. The Charity is governed by a constitution based on the Approved Governing Document for Baptist Churches, dated 3 December 2009.

The Elders act as the Trustees of the Church. The Church members' meeting appoints Elders to be responsible for the governance of the Church and where there are ministers of the Church, they will also be members of the eldership because of their role and responsibilities. Elders shall (with the exception of a newly appointed minister) be chosen from among Church members and elected in accordance with the Constitution. New trustees are trained in the legal and other responsibilities of trusteeship of the Church.

The Elders are responsible for the day to day running of the church's work and witness, and the financial and legal aspects of the charity. They are supported by a team of Ministry Leaders responsible for various areas of ministry within the life of the Church, who report to the Eldership. All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

The Elders review the various policies of the Church in order to effectively deal with risk management such as Expenses Policy, Investment Policy, Reserves Policy, Risk Assessment Policy, Conflict of Interests Policy, Health & Safety Policy and Safeguarding Policy.

Objectives and Activities

The principal purpose of the charity is the advancement of the Christian faith according to the principles of the Baptist denomination to include the advancement of education, community service and such other general charitable purposes in the United Kingdom and the world as the Church shall determine.

To achieve the principal objective, which is set out above, the Church provides a variety of activities both to its membership and to the community generally. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord. Our vision statement is 'Each one reach one – each one keep one'.

Church Activities

Central to the work and witness of the Church is the provision of regular public services of Christian worship. These services take place each Sunday at 10am with a communion service once a month. The church seeks to be a friendly and welcoming community, and anybody is free to attend any of our services. We also live stream our 10am Sunday service for regular attendees who may not be able to get to church in person for a variety of reasons. In addition, we upload an edited version of our Sunday service at 4pm on our YouTube channel which is available to all.

Our Small Groups (including our youth and children's groups) continue to meet using a hybrid approach of both online and face to face in member's homes or in the church building. We also continue to operate a flexible hybrid approach of both online and face to face with regard to other meetings (e.g. prayer meetings, church meetings). This hybrid approach has enabled many more people to be able to connect and attend meetings than would be able to otherwise and has proved particularly valuable for those with mobility issues, young children, or those with caring responsibilities.

In addition to a variety of prayer and praise services we also offered the following:

Pastoral care
We support various people that engage with us in one way or another through visiting those ill in hospital, providing financial assistance, offering practical support, spiritual guidance and advice where referral may be required. We have also visited local care homes to support and encourage residents and staff.

Small groups and prayer
We operate a number of small groups throughout the community that meet on a regular basis, normally every fortnight. These are typically informal gatherings held in private homes where Church members and non-members alike regularly come together for Bible study, fellowship and prayer, as well as to support one another. We currently have 9 such groups meeting throughout the Elmbridge area (both face to face and online).

Prayer is an essential part of our church focus, being the powerhouse of church life. We hold general monthly prayer meetings on Zoom and various other specific prayer gatherings e.g. for Christians Against Poverty (CAP) and Nepal Mission. We also offer one to one prayer after each Sunday service to anyone who wants it.

Children and youth activities
We run a crèche, kids church and youth group each Sunday and in addition we have fortnightly meetings for youth: a 'Lazers' Youth Group (11-14 years) and a 'Renu' Youth Group for older teenagers (15 years +). Our part-time employed Youth Worker Marcia Varah, spearheads the work for those aged 11 plus. As well as running the youth groups, Marcia provides one to one support for those needing more targeted help and guidance. Our Kids Church continues to offer a range of excellent interactive and exciting activities coordinated by our Kids Church leader Karen Lita and her team. We take safeguarding very seriously and carry out DBS checks for staff and volunteers involved with children and vulnerable adults.

In August 2023, our church youth embarked on an incredible mission trip to Brazil in conjunction with 'Youth With A Mission' (YWAM). Prior to the trip various fundraising activities were arranged by the youth to raise funds for the trip. A team from EGBC then set off on this transformative journey, engaging in a variety of impactful activities. These included working with street children, conducting football ministry in impoverished neighbourhoods, performing puppet shows in schools, sharing public testimonies, and distributing essential items to those in severe poverty. The experience was life-changing, and upon their return, the youth shared their stories and experiences with the congregation during a Sunday morning service.

Community activities
We continue to provide community-based activities throughout the year, these are free to access and are open to all. Some examples include:

Bereavement Café – held in partnership with Princess Alice Hospice, continues to flourish and has received overwhelmingly positive feedback and endorsements. Meeting from 11am to 12:30pm on the fourth Tuesday of each month, this gathering offers a supportive environment for individuals in our community who are experiencing loss. The café provides a safe space for attendees to discuss their grief and find mutual support and encouragement. This initiative has been highly successful, with many participants sharing how beneficial and uplifting they find the experience.

Debt Centre (Christians Against Poverty) – Our Debt Centre (covering the Elmbridge area) was established in January 2018 in partnership with Christians Against Poverty (CAP). This is an extensive free service whereby we employ a Centre Manager who is supported by a team of voluntary befrienders from within the Church. The team offer holistic support and assistance (in consultation with CAP Head Office) to enable people to escape the cycle of debt. We have managed to come alongside and support a wide variety of people, not only with regard to debt, but in a variety of other practical ways. We have seen many clients become debt free and have also seen some clients attend Sunday services and other church events and activities. We were

delighted to be able to give out amazing Christmas Hampers to all our clients which were extremely well received.

Art Club – This runs every Friday and provides a relaxed environment where individuals of all abilities can explore various techniques and approaches, often producing fantastic results. To broaden its appeal, the club also includes special craft-based activities once a month. This inclusive atmosphere encourages creativity and attracts a diverse group of participants.

Café Club – This free monthly club provides the opportunity to enjoy a break, relax, have a chat, and meet old friends or make new ones. Cake and drinks are provided as are different activities each month such as crafts, painting, poetry, talks and outings.

Film Clubs – We show a variety of films using our supersized cinema screen and professional sound system. The film club provides a relaxed and accessible environment for people to socialise, snack and enjoy great films. Our monthly Kids Film Club (2nd Saturday of each month) continues to be a great success, consistently fully booked months in advance. The club offers popcorn, drinks, and light refreshments, all provided free of charge. This outreach activity attracts children and their parents from the local community, providing an enjoyable and cost-free alternative to going to the cinema for families who may not otherwise afford it. We also run a Youth Film Club in the local community hosted at Lower Green Community Centre. This is specifically to reach out to young people in the community who need a free and safe space to connect with each other and make new friends. This outreach has led to young people joining our regular youth group which meets in the Church.

Public benefit
The Trustees have complied with their duty to have due regard to guidance published by the Charity Commission in respect of public benefit. They are satisfied that the activities outlined above clearly demonstrate that the Charity is providing a benefit to the public.

Achievements and Performance

We continue to see good Sunday attendance with new people joining from a variety of backgrounds and age groups which is very encouraging. Our congregation includes approximately 130 adults and children, though not all are present every Sunday. We also continue to stream our Sunday Services through our YouTube channel recognising a significant number still connect online, with 179 subscribers now and in excess of that number regularly tuning in at various times throughout the week. Our current adult membership stands at 65.

In addition to our regular activities reaching out to our community, our achievements for the year included:

Alpha Course – Our Alpha fish and chip supper was a great success with a number of people going on to sign up and complete the course. Due to the cohesiveness of the group, we followed up with a further discipleship course. Those attending regularly attend church now and a new small group has been formed due to the desire of the group to remain together, which is a real source of celebration.

Coronation Celebrations – as well as a dedicated Sunday service to celebrate the event we also held a livestream event of the Coronation itself including free cream teas. This was very well attended and provided a great opportunity for a community celebration.

Esher May Fair – At the Esher May Fair, our youth ran a stall to raise funds for their Youth Mission to Brazil. This proved a great success with queues of people lining up for free face painting, nail painting and various craft activities and items.

Community litter pick – In July we covered lots of ground collecting an array of items (including such finds as: a fridge door, a hub cap, a trampoline and even an Armani t-shirt!). In all we collected in excess of 30 black bags of rubbish, making a positive environmental impact.

Pet Service – During the summer, we hosted our first pet service, recognising the vital role pets play in combating loneliness and promoting well-being. The event was a resounding success, drawing a diverse array of pets and their owners, particularly from the local community. We were pleased to observe that all pets were well-behaved throughout the service. Notably, a racing pigeon released at the service safely returned home before everyone had finished their tea.

Other Mission and Charity Support - We were delighted to offer a weekly meeting space to the local charity, The Besom in Esher, with whom many of our church members volunteer and support. Additionally, we provided funds for the charity to purchase a new van, enabling them to continue their invaluable work. They were thrilled by this support, as their previous van was unfit for purpose, placing them in a challenging situation.

We ran a special film night celebrating 100 years of Hollywood with all proceeds going to the charity Rentstart who support homeless people in Elmbridge. Additionally, in November, we continued to act as a collection centre for 'Operation Christmas Child' an initiative by the charity Samaritan's Purse. Through the generosity of our church members and the wider community, we collected over 200 shoeboxes filled with small toys, clothing, stationery, and more. These were delivered overseas to some of the world's most disadvantaged children. It was such an encouragement to be able to do this work and engage with so many people and organisations who gave so generously. In addition to our regular monthly giving, we were thrilled to raise additional funds for ECAN, our local refugee charity, through a dedicated cake bake sale. We also hosted a Christmas gathering for Park Road neighbours which was a great success and our Christmas choir went down a storm at the local Wheatsheaf pub.

Financial Review

The Church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation.

The financial position of the Charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024 £	2023 £
Net expenditure	(24,423)	(10,034)
Unrestricted Revenue Funds available for the general purposes of the Charity	115,898	134,973
Designated Revenue Funds	1,871,843	1,872,229
Total Unrestricted Funds	**1,987,741**	**2,007,202**
Restricted Revenue Funds	150	5,112
Total Funds	**1,987,891**	**2,012,314**

The Charity's income increased, compared to the year before, to £182,486 (2023: £179,419), while expenditure also increased to £206,909 (2023: £189,453). The overall reserve was decreased by -£24,423 (2023: -£10,034). The Church's finances remain in a satisfactory position.

We operate a Mission Fund and 10% of the total general income of the Church is set aside each month as a Designated Reserve. The Mission Fund is intended to provide financial assistance/ support to UK and overseas causes. The fund is administered by the Eldership with advice from the Mission Team. A full list of the charities that we have supported during this period is contained in the notes to the financial statements.

The Church is heavily dependent on its membership working as volunteers in all aspects of the church's activities, many of which run with little or no impact on the church's expenditure, but nevertheless, contribute substantially to the achievement of the church's objectives. The Trustees highly value the significant contribution made to the activities of the charity by unpaid volunteers.

Reserves Policy

The Trustees have established a Reserves Policy to enable the church to function effectively and meet its obligations in the event of a decline in our income or a major cost.

Unrestricted or General reserves
The target range, to maintain securely day-to-day running of the normal Church expenses, is between 3 to 6 months of budgeted expenditure. This will normally be sufficient to ensure that budgeted expenditure can be spent on time given that large expense items should be planned for at least three months in advance. This reserve takes into account the fact that the Gift Aid tax recovery (which usually amounts to about 14% of total income) is received quarterly. The Finance Team is authorised to restrict budgeted expenditure in the event of the forecast income not being maintained. If the target reserve is not met, the Finance Team will advise the Trustees of the need for appropriate steps to reach it. Any action to increase the reserve should, however, be in reasonable balance with our charitable activities.

As at 31 March 2024 the reserves amounted to £76,723 which represents 5 months of budgeted expenditure for next year. Considering changes to individual giving over the past year and going forward, the Trustees will be budgeting to reduce general fund expenditure for the next year to keep reserves within the range. The Trustees are satisfied that reserves will be maintained within the range.

Designated Reserves
Designated Reserves may be made out of Unrestricted Reserves or income from time to time by the Finance Team, subject to confirmation by the Trustees. In the same way, Designated Reserves can be returned to Undesignated Reserves when not required for the designated purpose. Such reserves are made to provide for specific expenditure anticipated in the future which can be covered from current resources, or for exceptional items beyond normal annual expenditure. The Designated Reserve created in respect of the property in Park Road represents funds lent to EGBTL in respect of the Park Road development.

Staff Property Reserve
This is a Designated Reserve made up from Unrestricted income/reserves to provide capital to lend to the EGBTL for the purchase of residential property for ministry staff employed by the Church. Proceeds of the sale of such property during any vacancy of a staff post will be retained in the Reserve for the purchase of future new property. Additions to the Reserve, to provide for the purchase of further property or for capital work on existing property, may also be made.

Restricted Reserves
Restricted income (income given to the Church to use for charitable causes specified by the donor) is used for those purposes as soon as possible. To the extent that the income cannot be immediately used, it is retained in a specified Restricted Reserve account until spent. If any recovery of tax under Gift Aid is related to a gift, the tax recovered is added to the appropriate Restricted Reserve.

In the case of each of the above reserves, any interest arising on these reserves is credited to the appropriate reserve.

This report was approved by the board of Trustees on 11 August 2024.

K&Lita

Karen Lita
Trustee

Esher Green Baptist Church

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the accounts of the Esher Green Baptist Church (the Church) for the year ended 31 March 2024 set out on pages 9 to 18.

Responsibilities and basis of the report

As the charity trustees of the Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

I report in respect of my examination of the Church'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.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

A. J. Bennewith

This report was signed on 21 August 2024

Esher Green Baptist Church
Statement of Financial Activities for the year ended 31 March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	2a	166,840	11,699	**178,539**	177,808
Investment income	2b	3,827	-	**3,827**	1,571
Charitable activities	2c	-	-	**-**	-
Other trading activities	2d	120	-	**120**	40
Total income		**170,787**	**11,699**	**182,486**	**179,419**
Expenditure on:					
Charitable activities	4				
Direct charitable expenditure	3a	120,372	16,661	**137,033**	110,349
Support costs	3b	40,411	-	**40,411**	51,778
Grants payable	3c	29,465	-	**29,465**	27,326
Total expenditure		**190,248**	**16,661**	**206,909**	**189,453**
Net gains on investments	11	-	-	**-**	-
Net income/(expenditure) for the year		**(19,461)**	**(4,962)**	**(24,423)**	**(10,034)**
Transfers between funds		-	-	**-**	-
Net movement in funds		**(19,461)**	**(4,962)**	**(24,423)**	**(10,034)**
Reconciliation of funds:					
Total funds brought forward		2,007,202	5,112	2,012,314	2,022,348
Total funds carried forward		**1,987,741**	**150**	**1,987,891**	**2,012,314**

Esher Green Baptist Church
Balance sheet as at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		39,175		45,576
Investments in Associated Company	11		460,425		460,425
Total fixed assets			499,600		506,001
Current assets					
Debtors	12	1,396,058		1,401,517	
Cash at bank and in hand		97,705		110,845	
Total current assets		1,493,763		1,512,362	
Current liabilities					
Creditors: amounts falling due within one year	13	(5,472)		(6,049)	
Net current assets					
Total current assets less current liabilities			1,488,291		1,506,313
Total net assets			1,987,891		2,012,314
Represented by Charity funds					
Restricted funds	14/15		150		5,112
Designated funds	14/15		1,871,843		1,872,229
Unrestricted funds	14/15		115,898		134,973
Total charity funds			1,987,891		2,012,314

The notes on pages 11-18 form an integral part of these accounts. These accounts were approved by the Trustees on 11 August 2024 and signed on their behalf by:

KSLita

Karen Lita
Trustee

Esher Green Baptist Church
Notes to the accounts
For the year ended 31 March 2024

1. Accounting policies

a) Basis of preparation
The accounts are prepared in accordance with the, Charities Statement of Recommended Practice (Charities SORP 2021), FRS102, the Charities Act 2011 and the Baptist Union of Great Britain Guidelines F03 (10/2022). The Church is a registered charity, no. 1133504 and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going concern
At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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

Donations are accounted for gross when received. Fixed asset gifts in kind are recognised when receivable and are included at fair value.

Legacies are accounted for when probate has been completed, the amount of the legacy can be reliably quantified and the conditions of the legacy are within the control of the church.

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

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

e) Grants payable
The Church makes grants to other organisations and individuals whose charitable objects complement its work. They are accounted for when the recipient has been notified of the grant and payment is unconditional.

f) Support costs
Support costs are those that assist the work of the church but do not directly represent charitable activities and include office costs and governance cost. Where support costs cannot be directly attributed to particular headings they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources. This represents direct expenditure on the governance of the church. Most of the management is carried out without charge by volunteers. This intangible cost is not included in the SOFA since there is no measurable cost to the volunteers for their service.

g) Fixed Asset Investments
The front part of the Church property, comprising a church building with related rooms, at 6 Park Road, Esher, Surrey, is held under 'Model Trusts' by the Baptist Union Corporation Ltd. jointly with The Esher Green Baptist Trust Ltd. The rear Annex and other land and buildings are owned by The Esher Green Baptist Trust Ltd.

The Church's sole residential property (Winterdown Road purchased on 7th August 2017) is jointly owned by Esher Green Baptist Trust Limited (EGBTL) and Mr R and Mrs Ahern.

h) Tangible fixed assets
The Church premises are considered to be inalienable and historic assets and are excluded from the balance sheet because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared with the additional benefit gained by users of the accounts. The insurance value of the premises was £2,620,026 at 22 December 2023.

i) Depreciation
No depreciation is provided on freehold buildings. It is the Church's policy to maintain these at least to their current standard and to charge to the SOFA the cost of maintenance as incurred. In the opinion of the Trustees the resulting charge would not differ materially from that had the buildings been depreciated.

Furniture, equipment, plant and machinery and individual items of equipment used within the Church premises with a purchase price of £1,500 or less are written off when the asset is acquired. Otherwise, assets are written off over their expected life as follows:

Plant and machinery	5 % straight line
Furniture & equipment	10 % straight line
AV equipment	20 % straight line
Office equipment	33 % straight line

j) Taxation
As a registered charity, the Church is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the Church, and is therefore included in the relevant costs in the Statement of Financial Activities.

k) Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) Current asset measurement
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Tax recoverable is included at the amount receivable at the balance sheet date. Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

m) Cash at bank and in hand
Cash at bank and in hand includes cash and short term deposits with a short maturity of three months or less.

n) Funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

O) Employee benefits: pensions - defined contribution schemes
The Charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

2. Income from

2a. Donations and legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Donations from individuals				
General donations	96,397	-	**96,397**	100,777
Gift aid recoverable	24,774	-	**24,774**	26,090
Offerings	45,669	-	**45,669**	40,061
Other donations	-	11,699	**11,699**	10,070
Total donations from individuals	**166,840**	**11,699**	**178,539**	**176,998**
Revenue grants and donations from private sector	-	-	-	810
Total	**166,840**	**11,699**	**178,539**	**177,808**

2b. Investment income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Bank Interest	3,827	-	3,827	1,571
Total	**3,827**	-	**3,827**	**1,571**

2c. Charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Event fees	-	-	-	-
Total	-	-	-	-

2d. Other trading activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Hall letting	120	-	120	40
Total	**120**	-	**120**	**40**

3. Expenditure on charitable activities -

3a. Direct charitable expenditure

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Staff salaries	82,164	-	**82,164**	76,372
Employer's National Insurance costs	2,178	-	**2,178**	1,745
Defined contribution pension costs	6,009	-	**6,009**	5,564
Travel and subsistence	304	-	**304**	445
Training and conferences	1,127	-	**1,127**	1,288
Direct restricted expenditure	-	16,661	**16,661**	5,768
Ministry activities	28,590	-	**28,590**	19,167
Total	**120,372**	**16,661**	**137,033**	**110,349**

3b. Support costs

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Premises Expenses				
Light heat and power	7,679	-	**7,679**	7,654
Premises repairs & renewals	7,121	-	**7,121**	13,733
Property insurance	3,785	-	**3,785**	4,061
Administrative overheads				
Telephone and internet	1,378	-	**1,378**	1,221
Stationery and printing	924	-	**924**	266
Subscriptions	2,742	-	**2,742**	2,635
Equipment expenses	417	-	**417**	78
Accounting services	5,243	-	**5,243**	5,589
Other office expenses	2,428	-	**2,428**	2,178
Independent Examiner's fees	1,800	-	**1,800**	1,100
Financial costs				
Bank charges	493	-	**493**	513
Depreciation costs	6,401		**6,401**	12,750
Total	**40,411**	-	**40,411**	**51,778**

3c. Grants payable

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Home mission – see note 5	23,615	-	**23,615**	20,926
Overseas mission – see note 5	5,850	-	**5,850**	6,400
Total	**29,465**	-	**29,465**	**27,326**

4. Total charitable expenditure

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Total direct spending	120,372	16,661	**137,033**	110,349
Total support costs	40,411	-	**40,411**	51,778
Total grants payable	29,465	-	**29,465**	27,326
Total charitable expenditure	**190,248**	**16,661**	**206,909**	**189,453**

5. Grants payable

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Besom in Esher	13,200	-	13,200	1,200
Brazil Cicero Mission	500	-	500	-
BU Home Mission	3,660	-	3,660	8,427
Christians Against Poverty	-	-	-	925
Compassion UK	250	-	250	-
Devonport Community Baptist Church	2,400	-	2,400	2,400
East Elmbridge Food Bank	-	-	-	925
Elmbridge CAN	754	-	754	1,124
Frontiers - Matt Stott	1,200	-	1,200	3,700
Hungary Bekescaba Pentecostal Church	900	-	900	1,200
Hungary Mission - J & M Anjelic	2,400	-	2,400	2,400
INF	500	-	500	-
Nepali Mission - A Shrestha	600	-	600	1,200
Other	501	-	501	100
Release Int - True Vine Church Lebanon	1,800	-	1,800	1,800
Release International	800	-	800	925
Tearfund		-		1,000
Total mission giving	**29,465**		**29,465**	**27,326**

6. Net income for the year

	2024 £	2023 £
Net income for the year is stated after charging:-		
Independent examination	1,800	1,100

7. Related Parties

The joint holding Trustee of the Church is EGBTL and the Baptist Union Corporation Limited which is charity number 249635, and which is controlled by the Baptist Union Council. The Church is also a member of the Baptist Union of Great Britain and the London Baptist Association.

Manse accommodation is jointly owned by EGBTL and the Minister and his wife.

The Charity and EGBTL is able to take advantage of the small group exemption and is not required to prepare consolidated accounts. The capital and reserves at the year end are shown as an investment at book value and the income or expense is shown on the detailed breakdown in the notes.

During the year the Charity received £47,079 in donations from the Trustees and their close relatives. The donors did not attach any conditions to their gifts which required the Charity to significantly alter the nature of its existing activities.

8. Staff costs and Trustees expenses

	2024 £	2023 £
Gross salaries	82,164	76,372
Employer's National Insurance costs	2,178	1,745
Employer's pension contributions	6,009	5,564
Total	**90,351**	**83,681**

	2024	2023
The total number of staff employed in the year was	4	4

No employee received total emoluments in excess of £60,000 during the year (2023: none).

The Minister, Ryan Ahern acts as one of the Trustees in accordance with the Constitution and received remuneration of £40,881, pension contributions £4,088, utilities and travel £3,028. Manse accommodation is jointly owned by EGBTL and the Minister and his wife.

The Minister's wife Valerie Ahern is employed as Church Administrator and received salary of £15,458 and pension contributions of £773. She also provided bookkeeping services and received payment of £4,000.

Marcia Varah who is married to Trustee William Varah, is employed as the Youth Worker and CAP Centre Manager and received a combined salary of £22,966 and pension contributions of £1,148 for the year.

The Minister and Trustee William Varah were not involved in any discussions and decisions regarding appointing and employing their wives and are not involved in salary reviews.

No other trustees or related parties received any expenses or remuneration.

9. Heritage assets not included in the accounts

The Church premises are considered to be inalienable and historic assets and are excluded from the balance sheet because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared with the additional benefit gained by users of the accounts.

10. Tangible fixed assets

	Plant & machinery	Furniture & fixtures	Total
	£	£	£
Cost			
At 1 April 2023	73,855	92,677	166,532
Additions	-	-	-
At 31 March 2024	**73,855**	**92,677**	**166,532**
Depreciation			
At 1 April 2023	36,635	84,321	120,956
Charge for the year	3,693	2,708	6,401
At 31 March 2024	**40,328**	**87,029**	**127,357**
Net book value			
At 31 March 2024	**33,527**	**5,648**	**39,175**
At 31 March 2023	**37,220**	**8,356**	**45,576**

All of the fixed assets are used for direct charitable purposes.

11. Investments in Associated Company

	Investments in subsidiary undertakings	Listed Investments	Other Classes of Investments	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2023	460,425	-	-	460,425
Revaluations	-	-	-	-
At 31 March 2024	**460,425**	**-**	**-**	**460,425**
Analysis between fair value and historical cost				
Investments as above held at equity method	460,425	-	-	460,425

12. Debtors

	2024	2023
	£	£
Loan to Esher Green Baptist Trust Ltd	1,386,272	1,386,272
Prepayments and accrued income	2,849	7,785
Other debtors	6,937	7,460
	1,396,058	**1,401,517**

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	2,200	1,500
Other creditors	3,272	4,549
	5,472	**6,049**

14. Analysis of net assets by fund

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	39,175	-	-	**39,175**
Investments at valuation:-				
Fixed asset investments	-	460,425	-	**460,425**
Current Assets	82,195	1,411,418	150	**1,493,763**
Current Liabilities	(5,472)	-	-	**(5,472)**
At 31 March 2024	**115,898**	**1,871,843**	**150**	**1,987,891**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	45,576	-	-	**45,576**
Investments at valuation:-				
Fixed asset investments	-	460,425	-	**460,425**
Current Assets	95,446	1,411,804	5,112	**1,512,362**
Current Liabilities	(6,049)	-	-	**(6,049)**
At 31 March 2023	**134,973**	**1,872,229**	**5,112**	**2,012,314**

15. Movement in funds during the year

Current Year	Balance 1 April 2023	Income	Expenditure	Transfers	Other Gains & Losses	Balance 31 March 2024
	£	£	£	£	£	£
Unrestricted Funds						
General	134,973	170,787	(160,783)	(29,079)	-	115,898
Designated Funds						
Esher Green Baptist Trust Ltd	460,425	-	-	-	-	460,425
Housing	181,000	-	-	-	-	181,000
Park Road Development	1,205,273	-	-	-	-	1,205,273
Mission	959	-	(29,465)	29,079	-	573
Building Redecoration	24,572	-	-	-	-	24,572
Total Designated Funds	**1,872,229**	**-**	**(29,465)**	**29,079**	**-**	**1,871,843**
Restricted funds						
Youth Brazil Mission Trip	5,112	9,744	(14,856)	-	-	-
CAP Debt Centre	-	531	(381)	-	-	150
Other	-	1,424	(1,424)	-	-	-
Total Restricted Funds	**5,112**	**11,699**	**(16,661)**	**-**	**-**	**150**
Total Funds	**2,012,314**	**182,486**	**(206,909)**	**-**	**-**	**1,987,891**

Previous Year	Balance 1 April 2022	Income	Expenditure	Transfers	Other Gains & Losses	Balance 31 March 2023
	£	£	£	£	£	£
Unrestricted Funds						
General	156,718	168,539	(156,359)	(33,925)	-	134,973
Designated Funds						
Esher Green Baptist Trust Ltd	460,425	-	-	-	-	460,425
Housing	181,000	-	-	-	-	181,000
Park Road Development	1,205,273	-	-	-	-	1,205,273
Mission	503	-	(27,326)	27,782	-	959
Building Redecoration	18,429	-	-	6,143	-	24,572
Total Designated Funds	**1,865,630**	**-**	**(27,326)**	**33,925**	**-**	**1,872,229**
Restricted funds						
Youth Brazil Mission Trip	-	5,112	-	-	-	5,112
Defibrillator		2,109	(2,109)	-	-	-
Other	-	3,659	(3,659)	-	-	-
Total Restricted Funds	**-**	**10,880**	**(5,768)**	**-**	**-**	**5,112**
Total Funds	**2,022,348**	**179,419**	**(189,453)**	**-**	**-**	**2,012,314**

Purposes of funds

Designated Funds

Esher Green Baptist Trust Ltd	Represents the carrying value of the funds in EGBTL.
Housing Fund	Represents funds lent to EGBTL in respect of the manse.
Park Road Development	Represents funds lent to EGBTL in respect of the church building development.
Mission Support Fund	A share of the unspecified general giving received by the church is set aside each month and grants are made accordingly.
Building Redecoration Fund	Carries a balance set aside from the general fund to meet the anticipated repair and redecoration costs of the church premises.

Restricted Funds

Youth Brazil Mission Trip	To fund a youth mission trip to Brazil in August 2023.
CAP Debt Centre	To assist clients of the CAP Debt Centre.
Other	Income given to the church to use for charitable causes specified by the donor.

ESHER GREEN BAPTIST CHURCH

England & Wales - Charity number 1133504

Accounts



Esher Green Baptist Church

Report and Accounts

For the year ended 31 March 2023

Charity number: 1133504

Esher Green Baptist Church
Reference and Administrative Details

Registered address	Esher Green Baptist Church 6 Park Road Esher Surrey KT10 8NP Tel: 01372 469800 Email: office@esherchurch.org Website: www.esherchurch.org
Charity Registration Number	1133504
Trustees	Pastor Ryan Ahern — Senior Minister David Smith — Elder (resigned 1 April 2022) Jeanette Holt — Elder Margaret Evans — Elder Karen Lita — Elder William Varah — Elder
Bankers	Barclays Bank Leicester LE87 2BB
Independent Examiner	Nigel Price FCA Highfield, Green Lane Appledore Devon EX39 1QZ

Esher Green Baptist Church
Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their annual report and accounts for the year ended 31 March 2023.

Structure, Governance and Management

The Charity is constituted as an unincorporated association and is affiliated to the Baptist Union of Great Britain and to the London Baptist Association. The Esher Green Baptist Trust Ltd. (EGBTL) is a charitable company controlled by Esher Green Baptist Church for the purpose of holding properties acquired by the Church. The Charity is governed by a constitution based on the Approved Governing Document for Baptist Churches, dated 3 December 2009.

The Elders act as the Trustees of the Church. The Church members' meeting appoints Elders to be responsible for the governance of the Church and where there are ministers of the Church, they will also be members of the eldership because of their role and responsibilities. Elders shall (with the exception of a newly appointed minister) be chosen from among Church members and elected in accordance with the Constitution. New trustees are trained in the legal and other responsibilities of trusteeship of the Church.

The Elders are responsible for the day to day running of the church's work and witness, and the financial and legal aspects of the charity. They are supported by a team of Ministry Leaders responsible for various areas of ministry within the life of the Church, who report to the Eldership. All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

The Elders review the various policies of the Church in order to effectively deal with risk management such as Expenses Policy, Investment Policy, Reserves Policy, Risk Assessment Policy, Conflict of Interests Policy, Health & Safety Policy and Safeguarding Policy.

Objectives and Activities

The principal purpose of the charity is the advancement of the Christian faith according to the principles of the Baptist denomination to include the advancement of education, community service and such other general charitable purposes in such parts of the United Kingdom and the world as the Church shall determine.

To achieve the principal objective, which is set out above, the Church provides a variety of activities both to its membership and to the community generally. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord. Our vision statement is 'Each one reach one – each one keep one'.

Church Activities

Central to the work and witness of the Church is the provision of regular public services of Christian worship. These services take place each Sunday at 10am with a communion service once a month. The church seeks to be a friendly and welcoming community, and anybody is free to attend any of our services. We also live stream our 10am Sunday service for regular attendees who may not be able to get to church in person for a variety of reasons. In addition, we upload an edited version of our Sunday service at 4pm on our YouTube channel which is available to all.

Our Small Groups (including our youth and children's groups) continue to meet using a hybrid approach of both online and face to face in member's homes or in the church building. We also continue to operate a flexible hybrid approach of both online and face to face with regard to other meetings (e.g. prayer meetings, church meetings). This hybrid approach has enabled many more people to be able to connect and attend meetings than would be able to otherwise and has proved particularly valuable for those with mobility issues, young children, or those with caring responsibilities.

In addition to a variety of prayer and praise services we also offered the following:

Pastoral care
We support various people that engage with us in one way or another through visiting those ill in hospital, providing financial assistance, offering practical support, spiritual guidance and advice where referral may be required. We have also visited local care homes to support and encourage residents and staff.

Small groups and prayer
We operate a number of small groups throughout the community that meet on a regular basis, normally every fortnight. These are typically informal gatherings held in private homes where Church members and non-members alike regularly come together for Bible study, fellowship and prayer, as well as to support one another. We currently have 9 such groups meeting throughout the Elmbridge area (both face to face and online).

Prayer is an essential part of our church focus, being the powerhouse of church life. We hold general monthly prayer meetings on Zoom and various other specific prayer gatherings e.g. for CAP and Nepal Mission. We also offer one to one prayer after each Sunday service to anyone who wants it.

Children and youth activities
We run a crèche, kids church and youth group each Sunday and in addition we have fortnightly meetings for youth: a 'Lazers' Youth Group (11-14 years) and a 'ReNu' Youth Group for older teenagers (15 years +). Our part-time employed Youth Worker Marcia Varah, spearheads the work for those aged 11 plus. As well as running the youth groups, Marcia provides one to one support for those needing more targeted help and guidance. Our Kids Church continues to offer a range of excellent interactive and exciting activities coordinated by our Kids Church leader Karen Lita and team. We take safeguarding very seriously and carry out DBS checks for staff and volunteers involved with children and vulnerable adults.

Community activities
We continue to provide community-based activities throughout the year, these are free to access and are open to all. Some examples include:

Bereavement Café – We launched this in June in partnership with Princess Alice Hospice. The café runs from 11am till 12.30pm on the 4th Tuesday of each month and offers a chance to meet with others in our community who understand the experience of loss. The idea is that it is a safe space for people to come and talk about the pain of bereavement, and find mutual support and encouragement. This has been a great success with those attending testifying to how helpful and uplifting they find it.

Debt Centre (Christians Against Poverty) - Our Debt Centre (covering the Elmbridge area) which was established in January 2018 in partnership with Christians Against Poverty (CAP) – celebrated its 5th Anniversary. It was a fantastic time of celebration with many people's lives changed through becoming debt free! This is an extensive free service whereby we employ a Centre Manager who is supported by a team of voluntary befrienders from within the Church. The team offer holistic support and assistance (in consultation with CAP Head Office) to enable people to escape the cycle of debt. We have managed to come alongside and support a wide variety of people, not only with regard to debt, but in a variety of other practical ways. We have also seen some clients attend Sunday services and other church events and activities.

Art Club – This runs every Friday and is a relaxed club where people of all abilities can try out different techniques and approaches producing some fantastic results! Special craft-based activities are also included to expand the appeal and reach of the club.

Café Club – This free club provides the opportunity to enjoy a break, relax, have a chat, and meet old friends or make new ones. Cake and beverages are provided as are different activities each month such as crafts, painting, poetry and outings.

Film Clubs – We show a variety of films using our supersized cinema screen and professional sound system. The film club provides a relaxed and accessible environment for people to socialise, snack and enjoy great films. Our monthly Kids Film club (2nd Sunday of each month) continues to be a great success, offering themed gifts for the children, drinks and light refreshments all provided free. We also run a Youth Film Club in the local community hosted at Lower Green Community Centre. This is specifically to reach out to young people in the community who need a free and safe space to connect with each other and make new friends. This outreach has led to young people joining our regular youth group which meets in the Church.

Public benefit
The Trustees have complied with their duty to have due regard to guidance published by the Charity Commission in respect of public benefit. They are satisfied that the activities outlined above clearly demonstrate that the Charity is providing a benefit to the public.

Achievements and Performance

2022 was a very encouraging year as we emerged from the Covid pandemic. Our average attendance at worship services continued to remain strong with approximately 97 people attending church face to face (including children) at least once a month, with a weekly average of 80. We have continued to stream our Sunday Services through our YouTube channel recognising a significant number still connect online, with 165 subscribers and an average of 194 weekly views during the period.

We were overjoyed to have 9 young people baptised during the year which was an amazing endorsement of the fantastic work carried out by those that work with our young ones and their families. We welcomed 3 new members during the period and membership stood at 64 compared to 65 a year earlier.

In addition to our regular activities reaching out to our community, our achievements for the year included:

Warm Welcome Space (Winter 2022) – We became part of this national campaign by creating a free, safe, warm and welcoming space over the winter period. The initiative came about due to the cost-of-living crisis and potentially millions struggling to heat their homes over winter and who may be looking for somewhere free and warm to go. Each week we provided a warm space that anyone could come to and have a hot drink, cake and somewhere warm to relax.

Public access defibrillator installed outside the Church – We discovered that there was no public access defibrillator available in Esher 24 hours a day. We therefore decided to fundraise to get one installed for the benefit of the community. The device gives a high energy electric shock to the heart of someone who is in cardiac arrest. Research has shown that deploying a defibrillator within 3–5 minutes of collapse can produce survival rates as high as 50–70%. Local businesses and residents were very generous in donating towards the purchase. Following the installation, we arranged a free training event for the community which was well attended.

Platinum Jubilee Street Party – Following a special 'All Age Service' to celebrate Queen Elizabeth's Platinum Jubilee we all celebrated with a street party together along with our neighbours. It was a fantastic time to enjoy one another's company.

New Church Garden – A special project to redesign our neglected and completely overgrown garden was completed in Summer 2022. It was a major job clearing the ground of the mass of brambles, weeds and a large amount of soil and rubble. The newly designed garden features a gravelled area for seating and a raised bed with drought tolerant plants. It is now a lovely space that has been used by neighbours, church meetings, youth gatherings and a place to catch up after church. It is also proving a haven for wildlife.

Eco-Church - Being as sustainable as possible remains important to us and following our silver award from 'Eco Church' – an 'A Rocha' UK project award scheme for churches, we continued to

raise profile about the environment through running a dedicated annual Climate Sunday, Kids Church based activities and through other initiatives (e.g. our weekly eco tip of the week in our newssheet). In addition, we also offset our annual carbon footprint of 16.9 tonnes through partnership with 'Climate Stewards' Seal of Approval partner projects', ensuring we are carbon neutral as a Church. In September, a large group from the church did a litter pick in the local area, collecting lots of rubbish and blessing our community.

Other Mission and Charity Support - We ran stalls at The Esher May Fair and West End Village Show with both events raising over £585 for the Rentstart Charity who house and support homeless people. In November, we continued to act as a collection centre for 'Operation Christmas Child' run by the charity Samaritan's Purse. We ended up with 410 shoeboxes (full of small toys, clothing, stationery etc.) from those in the church as well as the wider community. These were delivered overseas to some of the world's most disadvantaged children. It was such an encouragement to be able to do this work and engage with so many people and organisations who gave so generously. Also in a practical way we were able to use our church building to provide a weekly meeting space for local charity 'The Besom in Esher' who many of our church volunteer with.

Financial Review

The Church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation.

The financial position of the Charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	**2022**
	£	**£**
Net income	(10,034)	(23,378)
Unrestricted Revenue Funds available for the general purposes of the Charity	134,973	156,718
Designated Revenue Funds	1,872,229	1,865,630
Total Unrestricted Funds	**2,007,202**	**2,022,348**
Restricted Revenue Funds	5,112	-
Total Funds	**2,012,314**	**2,022,348**

The Charity's income increased, compared to the year before, to £179,419 (2022: £169,529), while expenditure also slightly increased to £189,453 (2022: £188,145). The overall reserve was decreased by -£10,034 (2022: -£23,378). The Church's finances remain in a satisfactory position.

We operate a Mission Fund and 15% of the total general income of the Church is set aside each month as a Designated Reserve. The Mission Fund is intended to provide financial assistance/ support to UK and overseas causes. The fund is administered by the Eldership with advice from the Mission Team. A full list of the charities that we have supported during this period is contained in the notes to the financial statements.

The Church is heavily dependent on its membership working as volunteers in all aspects of the church's activities, many of which run with little or no impact on the church's expenditure, but nevertheless, contribute substantially to the achievement of the church's objectives. The Trustees highly value the significant contribution made to the activities of the charity by unpaid volunteers.

Reserves Policy

The Trustees have established a Reserves Policy to enable the church to function effectively and meet its obligations in the event of a decline in our income or a major cost.

Unrestricted or General reserves
The target range, to maintain securely day-to-day running of the normal Church expenses, is between 3 to 6 months of budgeted expenditure. This will normally be sufficient to ensure that budgeted expenditure can be spent on time given that large expense items should be planned for at least three months in advance. This reserve takes into account the fact that the Gift Aid tax recovery (which usually amounts to about 15% of total income) is received quarterly. The Finance Team is authorised to restrict budgeted expenditure in the event of the forecast income not being maintained. If the target reserve is not met, the Finance Team will advise the Trustees of the need for appropriate steps to reach it. Any action to increase the reserve should, however, be in reasonable balance with our charitable activities.

As at 31 March 2023 the reserves amounted to £89,397 which represents 6 months of budgeted expenditure for next year. Considering changes to individual giving over the past year and going forward, the Trustees will be reducing missionary giving from 15% to 10% of general fund income for next year. The Trustees are satisfied that reserves will be maintained within the range.

Designated Reserves
Designated Reserves may be made out of Unrestricted Reserves or income from time to time by the Finance Team, subject to confirmation by the Trustees. In the same way, Designated Reserves can be returned to Undesignated Reserves when not required for the designated purpose.

Such reserves are made to provide for specific expenditure anticipated in the future which can be covered from current resources, or for exceptional items beyond normal annual expenditure. The Designated Reserve created in respect of the property in Park Road represents funds lent to EGBTL in respect of the Park Road development.

Staff Property Reserve
This is a Designated Reserve made up from Unrestricted income/reserves to provide capital to lend to the EGBTL for the purchase of residential property for ministry staff employed by the Church. Proceeds of the sale of such property during any vacancy of a staff post will be retained in the Reserve for the purchase of future new property. Additions to the Reserve, to provide for the purchase of further property or for capital work on existing property, may also be made.

Restricted Reserves
Restricted income (income given to the Church to use for charitable causes specified by the donor) is used for those purposes as soon as possible. To the extent that the income cannot be immediately used, it is retained in a specified Restricted Reserve account until spent. If any recovery of tax under Gift Aid is related to a gift, the tax recovered is added to the appropriate Restricted Reserve.

In the case of each of the above reserves, any interest arising on these reserves is credited to the appropriate reserve.

This report was approved by the board of Trustees on 27 August 2023.



Margaret Evans
Trustee

Esher Green Baptist Church

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2023

I report to the Trustees on my examination of the accounts of the Esher Green Baptist Church (the Church) for the year ended 31 March 2023 set out on pages 9 to 18.

Responsibilities and basis of the report

As the charity trustees of the Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

I report in respect of my examination of the Church'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.



NIGEL PRICE FCA
Fellow of the Institute of Chartered Accountants in England and Wales

Highfield
Green Lane
Appledore
Devon
EX39 1QZ

This report was signed on 27 August 2023

Esher Green Baptist Church
Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	2a	166,928	10,880	**177,808**	168,941
Investment income	2b	1,571	-	**1,571**	401
Charitable activities	2c	-	-	-	187
Other trading activities	2d	40	-	**40**	-
Total income		**168,539**	**10,880**	**179,419**	**169,529**
Expenditure on:					
Charitable activities	4				
Direct charitable expenditure	3a	104,581	5,768	110,349	111,128
Support costs	3b	51,778		51,778	44,260
Grants payable	3c	27,326		27,326	32,757
Total expenditure		**183,685**	**5,768**	**189,453**	**188,145**
Net gains on investments	11	-	-	-	(4,762)
Net income for the year		**(15,146)**	**5,112**	**(10,034)**	**(23,378)**
Transfers between funds		-	-	-	-
Net movement in funds		**(15,146)**	**5,112**	**(10,034)**	**(23,378)**
Reconciliation of funds:					
Total funds brought forward		2,022,348	-	2,022,348	2,045,726
Total funds carried forward		**2,007,202**	**5,112**	**2,012,314**	**2,022,348**

Esher Green Baptist Church
Balance sheet as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		45,576		58,326
Investments in Associated Company	11		460,425		460,425
Total fixed assets			506,001		518,751
Current assets					
Debtors	12	1,401,517		1,395,910	
Cash at bank and in hand		110,845		112,952	
Total current assets		1,512,362		1,508,862	
Current liabilities					
Creditors: amounts falling due within one year	13	(6,049)		(5,265)	
Net current assets					
Total current assets less current liabilities			1,506,313		1,503,597
Total net assets			2,012,314		2,022,348
Represented by Charity funds					
Restricted funds	14/15		5,112		-
Designated funds	14/15		1,872,229		1,865,630
Unrestricted funds	14/15		134,973		156,718
Total charity funds			2,012,314		2,022,348

The notes on pages 11-18 form an integral part of these accounts. These accounts were approved by the Trustees on 27 August 2023 and signed on their behalf by:

Margaret Evans
Trustee

Esher Green Baptist Church
Notes to the accounts
For the year ended 31 March 2023

1. Accounting policies

a) Basis of preparation
The accounts are prepared in accordance with the, Charities Statement of Recommended Practice (Charities SORP 2021), FRS102, the Charities Act 2011 and the Baptist Union of Great Britain Guidelines F03 (10/2022). The Church is a registered charity, no. 1133504 and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going concern
At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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

Donations are accounted for gross when received. Fixed asset gifts in kind are recognised when receivable and are included at fair value.

Legacies are accounted for when probate has been completed, the amount of the legacy can be reliably quantified and the conditions of the legacy are within the control of the church.

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

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

e) Grants payable
The Church makes grants to other organisations and individuals whose charitable objects complement its work. They are accounted for when the recipient has been notified of the grant and payment is unconditional.

f) Support costs
Support costs are those that assist the work of the church but do not directly represent charitable activities and include office costs and governance cost. Where support costs cannot be directly attributed to particular headings they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources. This represents direct expenditure on the governance of the church. Most of the management is carried out without charge by volunteers. This intangible cost is not included in the SOFA since there is no measurable cost to the volunteers for their service.

g) Fixed Asset Investments
The front part of the Church property, comprising a church building with related rooms, at 6 Park Road, Esher, Surrey, is held under 'Model Trusts' by the Baptist Union Corporation Ltd. jointly with The Esher Green Baptist Trust Ltd. The rear Annex and other land and buildings are owned by The Esher Green Baptist Trust Ltd.

The Church's sole residential property (Winterdown Road purchased on 7th August 2017) is jointly owned by Esher Green Baptist Trust Limited (EGBTL) and Mr R and Mrs Ahern.

h) Tangible fixed assets
The Church premises are considered to be inalienable and historic assets and are excluded from the balance sheet because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared with the additional benefit gained by users of the accounts. The insurance value of the premises was £2,543,716 at 9 November 2022.

i) Depreciation
No depreciation is provided on freehold buildings. It is the Church's policy to maintain these at least to their current standard and to charge to the SOFA the cost of maintenance as incurred. In the opinion of the Trustees the resulting charge would not differ materially from that had the buildings been depreciated.

Furniture, equipment, plant and machinery and individual items of equipment used within the Church premises with a purchase price of £1,500 or less are written off when the asset is acquired. Otherwise, assets are written off over their expected life as follows:

Plant and machinery	5 % straight line
Furniture & equipment	10 % straight line
AV equipment	20 % straight line
Office equipment	33 % straight line

j) Taxation
As a registered charity, the Church is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the Church, and is therefore included in the relevant costs in the Statement of Financial Activities.

k) Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) Current asset measurement
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Tax recoverable is included at the amount receivable at the balance sheet date. Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

m) Cash at bank and in hand
Cash at bank and in hand includes cash and short term deposits with a short maturity of three months or less.

n) Funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

o) Employee benefits: pensions - defined contribution schemes
The Charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

2. Income from

2a. Donations and legacies

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations from individuals				
General donations	100,777	-	**100,777**	88,146
Gift aid recoverable	26,090	-	**26,090**	22,741
Offerings	40,061	-	**40,061**	58,054
Other donations	-	10,070	**10,070**	-
Total donations from individuals	**166,928**	**10,070**	**176,998**	**168,941**
Revenue grants and donations from private sector	-	810.00	810.00	-
Total	**166,928**	**10,880**	**177,808**	**168,941**

2b. Investment income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Bank Interest	1,571	-	1,571	401
Total	**1,571**	**-**	**1,571**	**401**

2c. Charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Event fees	-	-	-	187
Total	**-**	**-**	**-**	**187**

2d. Other trading activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Hall letting	40	-	40	-
Total	**40**	**-**	**40**	**-**

3. Expenditure on charitable activities -

3a. Direct charitable expenditure

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Staff salaries	76,372	-	**76,372**	74,162
Employer's National Insurance costs	1,745	-	**1,745**	2,218
Defined contribution pension costs	5,564	-	**5,564**	5,402
Travel and subsistence	445	-	**445**	390
Training and conferences	1,288	-	**1,288**	777
Direct restricted expenditure	-	5,768	**5,768**	-
Ministry activities	19,167	-	**19,167**	28,179
Total	**104,581**	**5,768**	**110,349**	**111,128**

3b. Support costs

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Premises Expenses				
Light heat and power	7,654	-	**7,654**	7,019
Premises repairs & renewals	13,733	-	**13,733**	6,243
Property insurance	4,061	-	**4,061**	3,729
Administrative overheads			-	
Telephone and internet	1,221	-	**1,221**	1,373
Stationery and printing	266	-	**266**	1,058
Subscriptions	2,635	-	**2,635**	2,409
Equipment expenses	78	-	**78**	280
Accounting services	5,589	-	**5,589**	4,768
Other office expenses	2,178	-	**2,178**	2,634
Independent Examiner's fees	1,100	-	**1,100**	900
Financial costs				
Bank charges	513	-	**513**	493
Depreciation costs	12,750		**12,750**	13,354
Total	**51,778**	-	**51,778**	**44,260**

3c. Grants payable

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Home mission – see note 5	20,926	-	**20,926**	26,357
Overseas mission – see note 5	6,400	-	**6,400**	6,400
Total	**27,326**	-	**27,326**	**32,757**

4. Total charitable expenditure

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Total direct spending	104,581	5,768	**110,349**	111,128
Total support costs	51,778	-	**51,778**	44,260
Total grants payable	27,326	-	**27,326**	32,757
Total charitable expenditure	**183,685**	**5,768**	**189,453**	**188,145**

5. Grants payable

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Besom in Esher	1,200	-	1,200	1,200
BU Home Mission	8,427	-	8,427	8,477
BU World Mission	-	-		500
Christians Against Poverty	925	-	925	1,200
Devonport Community Baptist Church	2,400	-	2,400	2,600
East Elmbridge Food Bank	925	-	925	1,200
Elmbridge CAN	1,124	-	1,124	-
Frontiers - Matt Stott	3,700	-	3,700	1,200
Hersham Baptist Church	-	-	-	5,000
Hungary Bekescaba Pentecostal Church	1,200	-	1,200	1,200
Hungary Mission - J & M Anjelic	2,400	-	2,400	2,400
Jews for Jesus	-	-	-	1,200
Nepali Mission - A Shrestha	1,200	-	1,200	1,700
Other	100	-	100	780
Release Int - True Vine Church Lebanon	1,800	-	1,800	1,800
Release International	925	-	925	1,800
Tearfund	1,000	-	1,000	500
Total mission giving	**27,326**		**27,326**	**32,757**

6. Net income for the year

	2023 £	2022 £
Net income for the year is stated after charging:-		
Independent examination	1,100	900

7. Related Parties

The joint holding Trustee of the Church is EGBTL and the Baptist Union Corporation Limited which is charity number 249635, and which is controlled by the Baptist Union Council. The Church is also a member of the Baptist Union of Great Britain and the London Baptist Association.

Manse accommodation is jointly owned by EGBTL and the Minister and his wife.

The Charity and EGBTL is able to take advantage of the small group exemption and is not required to prepare consolidated accounts. The capital and reserves at the year end are shown as an investment at book value and the income or expense is shown on the detailed breakdown in the notes.

During the year the Charity received £23,229 in donations from the Trustees and their close relatives. The donors did not attach any conditions to their gifts which required the Charity to significantly alter the nature of its existing activities.

8. Staff costs and Trustees expenses

	2023 £	2022 £
Gross salaries	76,372	74,162
Employer's National Insurance costs	1,745	2,218
Employer's pension contributions	5,564	5,402
Total	**83,681**	**81,782**

	2023	2022
The number of total staff employed in the year was	4	4

No employee received total emoluments in excess of £60,000 during the year (2022: none).

The Minister, Ryan Ahern acts as one of the Trustees in accordance with the Constitution and received remuneration of £38,000, pension contributions £3,785, utilities and travel £3,083. Manse accommodation is jointly owned by EGBTL and the Minister and his wife.

The Minister's wife Valerie Ahern is employed as Church Administrator and received salary of £14,460. She also provided bookkeeping services and received payment of £4,000.

Marcia Varah who is married to Trustee William Varah, is employed as the Youth Worker and CAP Centre Manager and received a combined salary of £21,265 for the year.

The Minister and Trustee William Varah were not involved in any discussions and decisions regarding appointing and employing their wives and are not involved in salary reviews.

No other trustees or related parties received any expenses or remuneration.

9. Heritage assets not included in the accounts

The Church premises are considered to be inalienable and historic assets and are excluded from the balance sheet because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared with the additional benefit gained by users of the accounts.

10. Tangible fixed assets

	Plant & machinery	Furniture & fixtures	Total
	£	£	£
Cost			
At 1 April 2022	73,855	92,677	166,532
Additions	-	-	-
At 31 March 2023	**73,855**	**92,677**	**166,532**
Depreciation			
At 1 April 2022	32,942	75,264	108,206
Charge for the year	3,693	9,057	12,750
At 31 March 2023	**36,635**	**84,321**	**120,956**
Net book value			
At 31 March 2023	**37,220**	**8,356**	**45,576**
At 31 March 2022	**40,913**	**17,413**	**58,326**

All of the fixed assets are used for direct charitable purposes.

11. Investments in Associated Company

	Investments in subsidiary undertakings	Listed Investments	Other Classes of Investments	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2022	460,425	-	-	460,425
Revaluations	-	-	-	-
At 31 March 2023	**460,425**	-	-	**460,425**
Analysis between fair value and historical cost				
Investments as above held at equity method	460,425	-	-	460,425

12. Debtors

	2023	2022
	£	£
Loan to Esher Green Baptist Trust Ltd	1,386,272	1,386,272
Prepayments and accrued income	7,785	3,010
Other debtors	7,460	6,628
	1,401,517	**1,395,910**

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,500	1,300
Other creditors	4,549	3,965
	6,049	**5,265**

14. Analysis of net assets by fund

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	45,576	-	-	**45,576**
Investments at valuation:-				
Fixed asset investments	-	460,425	-	**460,425**
Current Assets	95,446	1,411,804	5,112	**1,512,362**
Current Liabilities	(6,049)	-	-	**(6,049)**
At 31 March 2023	**134,973**	**1,872,229**	**5,112**	**2,012,314**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	58,326	-	-	**58,326**
Investments at valuation:-				
Fixed asset investments	-	460,425	-	**460,425**
Current Assets	103,657	1,405,205	-	**1,508,862**
Current Liabilities	(5,265)	-	-	**(5,265)**
At 31 March 2022	**156,718**	**1,865,630**	-	**2,022,348**

15. Movement in funds during the year

Current Year	Balance 1 April 2022	Income	Expenditure	Transfers	Other Gains & Losses	Balance 31 March 2023
	£	£	£	£	£	£
Unrestricted Funds						
General	156,718	168,539	(156,359)	(33,925)	-	134,973
Designated Funds						
Esher Green Baptist Church Ltd	460,425	-	-	-	-	460,425
Housing	181,000	-	-	-	-	181,000
Park Road Development	1,205,273	-	-	-	-	1,205,273
Mission	503	-	(27,326)	27,782	-	959
Building Redecoration	18,429	-	-	6,143	-	24,572
Total Designated Funds	**1,865,630**	**-**	**(27,326)**	**33,925**	**-**	**1,872,229**
Restricted funds						
Youth Brazil Mission Trip	-	5,112	-	-	-	5,112
Defibrillator		2,109	(2,109)	-	-	-
Other	-	3,659	(3,659)	-	-	-
Total Restricted Funds	**-**	**10,880**	**(5,768)**	**-**	**-**	**5,112**
Total Funds	**2,022,348**	**179,419**	**(189,453)**	**-**	**-**	**2,012,314**

Previous Year	Balance 1 April 2021	Income	Expenditure	Transfers	Other Gains & Losses	Balance 31 March 2022
	£	£	£	£	£	£
Unrestricted Funds						£
General	186,161	169,529	(155,388)	(43,584)	-	156,718
Designated Funds						
Esher Green Baptist Trust Ltd	465,187	-	-		(4,762)	460,425
Housing	176,238	-	-	4,762	-	181,000
Park Road Development	1,205,273	-	-	-	-	1,205,273
Mission	581	-	(32,757)	32,679	-	503
Building Redecoration	12,286	-	-	6,143	-	18,429
Total Designated Funds	**1,859,565**	**-**	**(32,757)**	**43,584**	**(4,762)**	**1,865,630**
Restricted funds						
Other	-	-	-	-	-	-
Total Restricted Funds	**-**	**-**	**-**	**-**	**-**	**-**
Total Funds	**2,045,726**	**169,529**	**(188,145)**	**-**	**(4,762)**	**2,022,348**

Purposes of funds

Designated Funds

Esher Green Baptist Trust Ltd	Represents the carrying value of the funds in EGBTL.
Housing Fund	Represents funds lent to EGBTL in respect of the manse.
Park Road Development	Represents funds lent to EGBTL in respect of the church building development.
Mission Support Fund	A share of the unspecified general giving received by the church is set aside each month and grants are made accordingly.
Building Redecoration Fund	Carries a balance set aside from the general fund to meet the anticipated repair and redecoration costs of the church premises.

Restricted Funds

Youth Brazil Mission Trip	To fund a youth mission trip to Brazil in August 2023.
Defibrillator	To purchase and install a defibrillator for the community outside the church.
Other	Income given to the church to use for charitable causes specified by the donor.

ESHER GREEN BAPTIST CHURCH

England & Wales - Charity number 1133504

Accounts



Esher Green Baptist Church

Report and Accounts

For the year ended 31 March 2022

Charity number: 1133504

Esher Green Baptist Church
Elders' Annual Report for the year ended 31 March 2022

The Elders present their Report and Accounts for the year ended 31 March 2022. This Report is given by the Elders of Esher Green Baptist Church, acting as Trustees of the Church. Esher Green Baptist Church is recognised by the Baptist Union of Great Britain and Ireland as a church of the Baptist denomination. The Church is registered with the Charity Commission under the provisions of the Charities Act 2011.

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

The Esher Green Baptist Trust Ltd. (EGBTL) is a charitable company controlled by Esher Green Baptist Church for the purpose of holding properties acquired by the Church.

Reference and Administrative Details

The charity name
The legal name of the charity is: Esher Green Baptist Church

The charity's areas of operation and UK charitable registration
The charity is registered in England & Wales with charity number 1133504

Legal structure of the charity
The charity is constituted as an unincorporated charity, established by a written constitution and its governing document is a written constitution. The Governing Document is dated 3 December 2009. The Trustees are all individuals.

Address
6 Park Road
Esher, Surrey
KT10 8NP
Tel: 01372 469800
Email: office@esherchurch.org
Web: www.esherchurch.org

Church Leadership
The Trustees, who are Elders of the Church during the year under review were:
Pastor Ryan Ahern (Senior Minister)
David Smith
Jeanette Holt
Margaret Evans
Karen Lita
William Varah

We, the Church, employ a part-time Administrator, Debt Centre Manager (CAP), Youth Worker and Cleaner.

The Elders are supported by a team of Ministry Leaders responsible for various areas of ministry within the life of the Church, who report to the Eldership.

Church membership
We maintain a Membership of those who apply to become members amongst those regularly attending the Church. We welcomed 6 new members during the period. There were 63 at the beginning of the year and 65 at year end. Including both members and non-members approximately 100 people attend church face to face (including children), although not all every Sunday. Following the lifting of Covid restrictions we continue to stream our Sunday Services through our YouTube

channel recognising a significant number still connect online, with 140 subscribers and an average of 170 weekly views during the period.

Objects and Activities of the Charity

Mission Statement

Our principal purpose is the advancement of the Christian faith according to the principles of the Baptist denomination. We may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

In fulfilling our purpose, we engage in a range of activities either on our own or with others which will vary from time to time, with activities being initiated, expanded, or closed, as appropriate.

The Church is a Public Benefit Entity.

Church Activities

The activities may include but are not restricted to:

- Regular public worship, prayer, Bible study, preaching, teaching and baptism
- The Communion of the Lord's Supper which is typically observed at least once a month
- Evangelism and mission, locally, regionally, nationally and internationally
- The teaching, encouragement, welcome and inclusion of people of all ages and backgrounds
- Nurture and growth of Christian disciples
- Education and training for Christian and community service
- Giving and encouraging pastoral care
- Supporting and encouraging charitable social action in the United Kingdom and abroad
- Encouraging relationships with and supporting other Christians.

It has been fantastic to be able to reintroduce restriction free face-to-face Sunday morning services (through a phased approach) following the relaxation of Covid restrictions within this last financial year. As mentioned above we have continued to stream our Sunday services live on our YouTube channel which continues to be a valuable and valued way of connecting for a variety of people in different locations and for a variety of reasons. Due to parking charges being introduced within the period on Sundays, we did have to change our Sunday service start time from 10.30am to 10.00am. We were grateful though to have received parking permits from the council to mitigate some of the impact of these charges.

Our Small Groups (including our youth and children's groups) have also found it beneficial to be able to meet face to face again. Although, we have introduced a flexible hybrid approach whereby a combination of Zoom and face to face continues to be a valuable model enabling increased attendance and engagement (e.g. prayer meetings, church meetings, small group meetings, community ministries). This has enabled many more people to be able to connect and attend meetings than would be able to otherwise. This hybrid model continues to prove particularly valuable for those with mobility issues, young children, or those with caring responsibilities.

Following a lot of work and profile raising, we are also delighted to have been awarded a silver award from 'Eco Church' – an 'A Rocha' UK project award scheme for churches. We continue to raise profile about the environment through running a dedicated Climate Sunday, Kids Church activities and through other initiatives, such as introducing an eco tip of the week in our newssheet.

In addition to a variety of prayer and praise services we also offered and/or promoted the following:

Online Courses, Events & Services

Running Alpha online in April (15 Week course), Women's Evening online in June (Exploring Anxiety), Women's Weekend face-to-face in October with special guest Jo Frost (Start with a Clean Slate), Taste and See course in January (8 week course) on healthy eating.

Pastoral Care

We support various people that engage with us in one way or another through visiting those ill in hospital, providing financial assistance, offering practical support, spiritual guidance and advice where referral may be required.

Small Groups and Prayer

Besides our regular Church services, we also operate a number of small groups throughout the community that meet on a regular basis (as highlighted above). These are typically informal gatherings held in private homes where Church members and non-members alike regularly come together for Bible study, fellowship and prayer, as well as to support one another. We currently have 9 such groups meeting throughout the Elmbridge area (both face-to-face and online).

Prayer is an essential part of our church focus, being the power house of church life. Prayer meetings continued throughout lockdown using the church online Zoom platform. We also arranged a 24-hour prayer meeting in May last year and are delighted to be able to offer face-to-face prayer again after each Sunday service as well as continue with monthly Zoom prayer meetings on the last Tuesday of the month at 8pm.

Children and Youth Activities

We typically run a crèche, kids church and youth groups each Sunday and in addition we have fortnightly meetings for youth: a 'Lazers' Youth Group (11-14 years) and a 'ReNu' Youth Group for older teenagers (15 years +). Our part-time Youth Worker spearheads the work for those aged 11 plus. Our Youth Worker has maintained regular contact with our younger ones through groups being maintained both face-to-face and online, as well as one to one support for those needing more targeted help and support. Our Kids Church work continued to be maintained throughout lockdown on Sundays through online Zoom gatherings that have offered a range of excellent interactive and exciting activities coordinated by our Kids Church leader. But it is fantastic to be able to meet face to face again and see new children attending. We updated our Safeguarding Policy and Guidelines in the light of the pandemic (last year) to reflect our video conferencing activities with children and young people. We continued to carry out DBS checks for staff and volunteers involved with these activities.

Community Activities

We are involved in various community-based activities throughout the year, these are free to access and are open to all. Examples include:

Debt Centre (Christians Against Poverty) - Our Debt Centre which was established in January 2018 in partnership with Christians Against Poverty (CAP) and covers the Elmbridge area. This is an extensive free service whereby we employ a Centre Manager who is supported by a team of voluntary befrienders from within the Church. The team offer holistic support and assistance (in consultation with CAP Head Office) to enable people to escape the cycle of debt. We have managed to come alongside and support a wide variety of people, not only with regard to debt, but in a variety of other practical ways. We have also seen some clients attend Sunday services and other church events and activities.

Samaritan's Purse (Operation Christmas Child) – We continued to act as a collection centre for 'Operation Christmas Child' run by the charity Samaritan's Purse. We ended up with 434 shoeboxes (full of small toys, clothing, stationery etc.) from those in the church as well as the wider community. These were delivered overseas to some of the world's most disadvantaged children. It was such an encouragement to be able to do this work and engage with so many people and organisations who gave so generously.

Art Club – This runs every Friday and is a relaxed club where people of all abilities can try out different techniques and approaches producing some fantastic results! Special craft-based activities are also included to expand the appeal and reach of the club.

Book Club – This provides an opportunity for individuals to share various books they have enjoyed reading to encourage each other to explore different authors and topics. The club produce regular book reviews and also invite contributions from those of all ages who are keen to be involved. A new website has also been launched to further enhance the service.

Café Club – This free club was launched in 2019 and provides the opportunity to enjoy a break, relax, have a chat, and meet old friends or make new ones. Cake and beverages are typically provided and there is a different activity each month (such as crafts, painting, poetry etc.).

Monthly Film Club – We were excited to be able to relaunch our monthly free film club at the end of last year (on the second Tuesday of the month) using our supersized cinema screen and professional sound system. Some fantastic films have already been shown with complementary drinks and light refreshments. The film club provides a relaxed and accessible environment for people to socialise, snack and enjoy great films.

We also launched the brand new . . . . KIDS FILM CLUB on the second Saturday of the month! This has proved a great success with many from the community coming along. Themed gifts for the children, drinks and light refreshments are all provided free.

Bi-Monthly Men's Nights – These were launched in January 2022 and meet in different local pubs in the area. These are proving popular with the guys and are a great opportunity to gather and have a laugh together.

Women's Events – As mentioned above we also ran a Women's Evening online in June (Exploring Anxiety) and a face-to-face Women's Weekend in October with special guest Jo Frost (Start with a Clean Slate). These were well attended by regular church attendees and the wider community.

In addition, we have continued to actively support (both in terms of volunteers and financial provision) other community service providers under lockdown, including:

- 'The Besom' – The Besom helps people make a difference. It provides a bridge between those who want to give time, money, things or skills and those who are in need. It ensures what is given is used effectively. The service it provides is free.
- East Elmbridge Foodbank – who we have supported in the past with free use of our premises in terms of storage facilities and as a dedicated distribution centre running every day in the early stages of lockdown. We now continue to offer ongoing financial support.

Other Mission and Charity Support

We continue to give away at least 15% of our income to charities and missionaries outside our church in both the UK and overseas. In light of the war in Ukraine we gave £500 to Tearfund and £500 to BMS who were running specific campaigns in support of Ukraine. We also continue to provide further support to various other organisations both Christian and non-Christian in the UK.

Public Benefit

When reviewing our activities, the Elders have regard to the Charity Commission guidance on public benefit. The Elders ensure that the activities undertaken are in line with the charitable objects of Esher Green Baptist Church, and in doing so are satisfied that the Church's activities meet the requirements on demonstrating public benefit.

Fundraising

The Charity relies on ongoing donations from its Members and other donors, whose support is valued. We organise events and occasional fundraising days if special needs arise within the Church or there is a desire to give when there are UK or international social needs, such as for famine relief.

Beneficiaries

The beneficiaries of the Charity are those members of the public who access the various activities provided by the Church described above. In addition, beneficiaries may also choose to receive prayer, or attend worship services and other Church events.

Wider society benefits through the relief of people's needs are provided by the Church through enabling community resources.

Church Properties

The front part of the Church property, comprising a church building with related rooms, at 6 Park Road, Esher, Surrey, is held under 'Model Trusts' by the Baptist Union Corporation Ltd. jointly with The Esher Green Baptist Trust Ltd. The rear Annex and other land and buildings are owned by The Esher Green Baptist Trust Ltd.

The Esher Green Baptist Trust Ltd. also jointly owns a residential property (purchased on 7th August 2017) with Pastor Ryan Ahern and his wife Valerie Ahern.

The method used to recruit and appoint new charity trustees

In order to retain a representative mix amongst the Trustees, Church Members with appropriate gifting are identified and recommended by the Trustees for appointment, to be approved by the membership. New trustees are trained in the legal and other responsibilities of trusteeship of the Church.

The Trustees' Bankers

Bankers Barclays Bank, Leicester, LE87 2BB

Financial Review

The Charity's financial position at the end of the year ended 31 March 2022

The financial position of the Charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net income	-23,378	9,772
Unrestricted Revenue Funds available for the general purposes of the Charity	156,718	186,161
Designated Revenue Funds	1,865,630	1,859,565
Total Unrestricted Funds	**2,022,348**	**2,045,726**
Restricted Revenue Funds	-	-
Total Funds	**2,022,348**	**2,045,726**

The Charity's income decreased, compared to the year before, to £169,529 (2021: £201,830), while expenditure also slightly decreased to £188,145 (2021: £192,058). The overall reserve was decreased by -£23,378 (2021: £9,772). The Church's finances remain in a satisfactory position.

The accounts have again been inspected by our Independent Examiner, Mr Nigel Price, FCA.

The Church's financial matters and regulation are the responsibility of the Elders, as Trustees, who are advised and assisted by a Finance Team (FT) appointed from the Church Membership.

We operate a Mission Fund and 15% of the total general income of the Church is set aside each month as a Designated Reserve. The Mission Fund is intended to provide financial assistance/support to UK and overseas causes. The fund is administered by the Eldership with advice from the Mission Team.

The bookkeeping is provided by Valerie Ahern and payroll services by Desaur & Co Ltd.

Reserves Policy

This Policy is prepared by the Finance Team and submitted to the Elders for approval. It is reviewed annually at the time of preparation of the annual budget in March each year.

Unrestricted or General reserves

The target range, to maintain securely day-to-day running of the normal Church expenses, is between 3 to 6 months of budgeted expenditure. This will normally be sufficient to ensure that budgeted expenditure can be spent on time given that large expense items should be planned for at least three months in advance. This reserve takes into account the fact that the Gift Aid tax recovery (which usually amounts to about 13% of total income) is received quarterly. The Finance Team is authorised to restrict budgeted expenditure in the event of the forecast income not being maintained.

If the target reserve is not met, the Finance Team will advise the Elders of the need for appropriate steps to reach it. Any action to increase the reserve should, however, be in reasonable balance with our charitable activities. As at 31 March 2022 the reserves amounted to £98,392 which represents 6 months of budgeted expenditure for next year. The Elders have planned to reduce reserves in next year's budget by budgeting less income and maintaining current expenditure. The Elders are satisfied that reserves will be maintained within the range.

Designated Reserves

Designated Reserves may be made out of Unrestricted Reserves or income from time to time by the Finance Team, subject to confirmation by the Elders. In the same way, Designated Reserves can be returned to Undesignated Reserves when not required for the designated purpose.

Such reserves are made to provide for specific expenditure anticipated in the future which can be covered from current resources, or for exceptional items beyond normal annual expenditure. The Designated Reserve created in respect of the property in Park Road represents funds lent to EGBTL in respect of the Park Road development.

Staff Property Reserve

This is a Designated Reserve made up from Unrestricted income/reserves to provide capital to lend to the EGBTL for the purchase of residential property for ministry staff employed by the Church. Proceeds of the sale of such property during any vacancy of a staff post will be retained in the Reserve for the purchase of future new property. Additions to the Reserve, to provide for the purchase of further property or for capital work on existing property, may also be made.

Restricted Reserves

Restricted income (income given to the Church to use for charitable causes specified by the donor) is used for those purposes as soon as possible. To the extent that the income cannot be immediately used, it is retained in a specified Restricted Reserve account until spent. If any recovery of tax under Gift Aid is related to a gift, the tax recovered is added to the appropriate Restricted Reserve.

In the case of each of the above reserves, any interest arising on these reserves is credited to the appropriate Reserve.

Policies

The Elders review the various policies of the Church in order to effectively deal with risk management such as Expenses Policy, Investment Policy, Reserves Policy, Lettings Policy, Risk Assessment Policy, Conflict of Interests Policy, Health & Safety Policy and Safeguarding Policy.

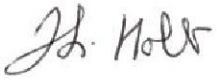
Availability and adequacy of assets of each of the funds

The Trustees are satisfied that the Charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of the independent examiner

Nigel Price FCA
Highfield, Green Lane
Appledore
Devon
EX39 1QZ

This report was approved by the board of Trustees on 21 August 2022.



Jeanette Holt
Trustee

Esher Green Baptist Church

Report of the Independent Examiner to the Elders of the charity on the accounts for the year ended 31 March 2022

I report to the Trustees on my examination of the accounts of the Esher Green Baptist Church (the Church) for the year ended 31 March 2022 set out on pages 10 to 19.

Responsibilities and basis of the report

As the charity trustees of the Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

I report in respect of my examination of the Church'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.



NIGEL PRICE FCA
Member of the Institute of Chartered Accountants in England and Wales

Highfield
Green Lane
Appledore
Devon
EX39 1QZ

This report was signed on 21 August 2022

Esher Green Baptist Church
Statement of Financial Activities for the year ended 31 March 2022

	Notes	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income & Endowments from:					
Donations & Legacies	20	168,941	-	**168,941**	201,718
Investments	21	401	-	**401**	112
Other	22	187	-	**187**	-
Total income		**169,529**	**-**	**169,529**	**201,830**
Expenditure on:					
Charitable activities	25	188,145	-	**188,145**	192,058
Total expenditure		**188,145**	**-**	**188,145**	**192,058**
Net gains on investments	9	(4,762)	-	**(4,762)**	**-**
Net income for the year		**(23,378)**	**-**	**(23,378)**	**9,772**
Transfers between funds		-	-	**-**	**-**
Net income after transfers		**(23,378)**	**-**	**(23,378)**	**9,772**
Net movement in funds		**(23,378)**	**-**	**(23,378)**	**9,772**
Reconciliation of funds:-					
Total funds brought forward		2,045,726	-	**2,045,726**	2,035,954
Total funds carried forward		**2,022,348**	**-**	**2,022,348**	**2,045,726**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The notes attached on pages 12 to 19 form an integral part of these accounts.

Esher Green Baptist Church
Balance sheet as at 31 March 2021

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	8	58,326	63,333
Investments in Associated Company	9	460,425	465,187
Total fixed assets		518,751	528,520
Current assets			
Debtors	10	1,395,910	1,389,385
Cash at bank and in hand		109,514	130,025
Total current assets		1,505,424	1,519,410
Creditors: amounts falling due within one year	11	(1,827)	(2,204)
Net current assets		1,503,597	1,517,206
Total assets less current liabilities		2,022,348	2,045,726
Creditors: amounts falling due after more than one year	12	-	-
The total net assets of the charity		2,022,348	2,045,726
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds			
Restricted Revenue Funds	16	-	-
Unrestricted Funds			
Unrestricted Revenue Funds	16	156,718	186,161
Designated Funds			
Designated Revenue Funds	16	1,865,630	1,859,565
Total charity funds		2,022,348	2,045,726

The Elders acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 10.

Jeanette Holt
Trustee

Approved by the board of Trustees on 21 August 2022
The notes attached on pages 12 to 19 form an integral part of these accounts

Esher Green Baptist Church
Notes to the Accounts for the year ended 31 March 2022

1. Accounting policies

Basis of preparation and accounting convention
The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Accounting Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) and with the Financial Reporting Standard (FRS102) and with the Charities Act 2011.

The church is a registered charity, no. 1133504 and meets the definition of a public benefit entity under FRS102.

Going Concern
The Elders are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Income recognition
Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Income from legacies
Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims on the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Recognition of liabilities and expenditure
A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers
In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the Trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Fixed Asset Investments
The Church's sole residential property (Winterdown Road) is jointly owned by Esher Green Baptist Trust Limited (EGBTL) and Mr and Mrs Ahern.

Tangible fixed assets
The Church premises are considered to be inalienable and historic assets and are excluded from the balance sheet because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared with the additional benefit gained by users of the accounts. The insurance value of the premises was £2,227,439 at 30 October 2021.

No depreciation is provided on freehold buildings. It is the Church's policy to maintain these at least to their current standard and to charge to the SOFA the cost of maintenance as incurred. In the opinion of the Elders the resulting charge would not differ materially from that had the buildings been depreciated.

Furniture, equipment, plant and machinery Individual items of equipment used within the Church premises with a purchase price of £1,000 or less are written off when the asset is acquired. Otherwise assets are written off over their expected life as follows:

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Plant and machinery	5% straight line
Furniture & equipment	10% straight line
AV equipment	20% straight line
Office equipment	33% straight line

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions
Any liabilities arising during the financial year but not paid are recognised as creditors.

Financial instruments including cash and bank balances
Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes
The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. These commenced in the financial year starting 6 April 2016. 2 members of staff are enrolled on Government approved Workplace Pension Schemes and 1 member of staff has opted out to a private pension.

2. Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4. Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	13,354	11,685
Pension costs	5,402	5,292

5. Staff costs and emoluments

Salary costs	**2022**	**2021**
	£	£
Gross Salaries	74,162	72,556
Employer's National Insurance for all staff	2,218	2,028
Employer's operating costs of defined contribution pension schemes	5,402	5,292
Total salaries, wages and related costs	**81,782**	**79,876**

Numbers of staff employed	**2022**	**2021**
The number of total staff employed in the year was	4	4

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6. Remuneration and payments to trustees and persons connected with them

The Minister, Ryan Ahern acts as one of the Trustees and receives remuneration and other benefits in respect of his services as Minister. Manse accommodation is jointly owned by EGBTL and the Minister and his wife.

The Minister's wife Valerie Ahern is employed as Church Administrator and received salary of £14,046. She also provides bookkeeping services and received payment of £4,000.

Marcia Varah who is married to Trustee William Varah, is employed as the Youth Worker and CAP Centre Manager and received a combined salary of £20,646 for the year.

The Minister and Trustee William Varah were not involved in any discussions and decisions regarding appointing and employing their wives and are not involved in salary reviews.

No other trustees or related parties received any expenses or remuneration.

7. Heritage assets not included in the accounts

The Church premises are considered to be inalienable and historic assets and are excluded from the balance sheet because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared with the additional benefit gained by users of the accounts.

8. Tangible fixed assets

	Plant & Machinery	Furniture & fixtures	Total
	£	£	£
Cost			
At 1 April 2021	73,855	84,330	158,185
Additions		8,347	8,347
At 31 March 2022	**73,855**	**92,677**	**166,532**
Depreciation			
At 1 April 2021	29,250	65,602	94,852
Charge for the year	3,692	9,662	13,354
At 31 March 2022	**32,942**	**75,264**	**108,206**
Net book value			
At 31 March 2022	**40,913**	**17,413**	**58,326**
At 31 March 2021	44,605	18,728	63,333

9. Investments in Associated Company

	Investments in subsidiary undertakings	Listed Investments	Other Classes of Investments	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2021	465,187	-	-	465,187
Revaluations	(4,762)			(4,762)
At 31 March 2022	**460,425**	-	-	**460,425**
Analysis between fair value and historical cost				
Investments as above held at equity method	460,425	-	-	460,425

10. Debtors

	2022	2021
	£	£
Loan to Esher Green Baptist Trust Ltd	1,386,272	1,381,511
Prepayments and accrued income	3,010	2,762
Other debtors	6,628	5,112
	1,395,910	**1,389,385**

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,300	1,792
PAYE, NIC VAT and other taxes	-	-
Other creditors	527	412
	1,827	**2,204**

12. Creditors: amounts falling due after one year

	2022	2021
	£	£
	-	-

13. Income and Expenditure account summary

	2022	2021
	£	£
At 1 April 2021	2,045,726	2,035,954
Net income for the year	(23,378)	9,772
At 31 March 2022	**2,022,348**	**2,045,726**

14. Related Parties

The joint holding Trustee of the Church is EGBTL and the Baptist Union Corporation Limited which is charity number 249635, and which is controlled by the Baptist Union Council. The Church is also a member of the Baptist Union of Great Britain and the London Baptist Association.

Manse accommodation is jointly owned by EGBTL and the Minister and his wife.

The Charity and EGBTL is able to take advantage of the small group exemption and is not required to prepare consolidated accounts. The capital and reserves at the year end are shown as an investment at book value and the income or expense is shown on the detailed breakdown in the notes.

During the year the Charity received £20,930 in donations from trustees and their close relatives. The donors did not attach any conditions to their gifts which required the Charity to significantly alter the nature of its existing activities.

15. Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	58,326	-	-	**58,326**
Investments at valuation:-				
Fixed asset investments	-	460,425	-	**460,425**
Current Assets	100,219	1,405,205	-	**1,505,424**
Current Liabilities	(1,827)	-	-	**(1,827)**
Long Term Liabilities	-	-	-	-
	156,718	**1,865,630**	**-**	**2,022,348**

At 31 March 2021	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	63,333	-	-	**63,333**
Investments at valuation:-				
Fixed asset investments	-	465,187	-	**465,187**
Current Assets	125,032	1,394,378	-	**1,519,410**
Current Liabilities	(2,204)	-	-	**(2,204)**
Long Term Liabilities	-	-	-	-
	186,161	**1,859,565**	**-**	**2,045,726**

16. Change in total funds over the year as shown in Note 15, analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022 See note 17	Transfers between funds in 2022	Funds carried forward to 2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	**186,161**	(11,288)	(18,155)	**156,718**
Designated revenue funds	**1,859,565**	(12,090)	18,155	**1,865,630**
Total unrestricted and designated funds	**2,045,726**	**(23,378)**	**-**	**2,022,348**
Restricted funds:-				
Other restricted	-	-	-	-
Total restricted funds	**-**	**-**	**-**	**-**
Total charity funds	**2,045,726**	**(23,378)**	**-**	**2,022,348**

17. Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movements in Funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	144,100	(155,388)	-	(11,288)
Designated revenue funds	25,429	(37,519)	-	(12,090)
Restricted funds:-				
Other restricted	-	-	-	-
	169,529	**(192,907)**	**-**	**(23,378)**

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
Designated Funds				
Esher Green Baptist Trust Ltd	465,187	(4,762)	-	**460,425**
Housing Fund	176,238	-	4,762	**181,000**
Park Road Development	1,205,273	-	-	**1,205,273**
Mission Support Fund	581	(7,328)	7,250	**503**
Building Redecoration Fund	12,286		6,143	**18,429**
Total Designated Fund	**1,859,565**	**(12,090)**	**18,155**	**1,865,630**

18. The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted revenue funds	These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Designated revenue funds	These funds are designated by trustees for the purpose of specific activities.

Restricted funds:-

Restricted	These represent the funds restricted for specific purposes as described.

19. Ultimate controlling party

The charity is under the control of its legal members.

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

20. Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
General donations	88,146	-	**88,146**	102,456
Gift aid recoverable	22,741	-	**22,741**	25,077
Offerings	58,054	-	**58,054**	72,560
Sundry donations	-	-	-	1,625
Total donations and gifts from individuals	**168,941**	**-**	**168,941**	201,718
Revenue grants and donations from non public bodies				
Total private sector revenue grants	-	-	-	-
Total Donations and Legacies	**168,941**	**-**	**168,941**	201,718

21. Investment income

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable	401	-	401	112
Total investment income	**401**	**-**	**401**	**112**

22. Other income and gains

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Summary of Other income				
Ministry charitable activity	187	-	187	-
Sundry other income	-	-	-	-
Total other income	**187**	**-**	**187**	**-**

23. Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	74,162	-	**74,162**	72,556
Employers' NI - Charitable activities	2,218	-	**2,218**	2,028
Defined contribution pension costs - charitable activities	5,402	-	**5,402**	5,292
Travel and Subsistence - Charitable Activities	390	-	**390**	377
Training and conferences	777	-	**777**	110
Direct restricted expenditure	-	-	**-**	1,625
Home mission	26,357	-	**26,357**	33,665
Overseas mission	6,400	-	**6,400**	12,300
Ministries charitable activities	28,179	-	**28,179**	15,801
Total direct spending	**143,885**	-	**143,885**	143,754

24. Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Premises Expenses				
Light heat and power	7,019	-	**7,019**	6,221
Premises repairs & renewals	6,243	-	**6,243**	12,892
Property insurance	3,729	-	**3,729**	3,629
Administrative overheads				
Telephone, fax and internet	1,373	-	**1,373**	1,386
Stationery and printing	1,058	-	**1,058**	438
Subscriptions	2,409	-	**2,409**	2,387
Equipment expenses	280	-	**280**	264
Accounting services	4,768	-	**4,768**	5,357
Removal costs	-	-	**-**	-
Other office expenses	2,634	-	**2,634**	2,245
Professional fees paid to advisors other than the auditor or examiner				
Legal fees	-	-	**-**	-
Independent Examiner's fees	900	-	**900**	1,392
Financial costs				
Bank charges	493	-	**493**	408
Loan interest	-	-	**-**	-
Depreciation costs	13,354		**13,354**	11,685
Support costs before reallocation	**44,260**	-	**44,260**	48,304
Total support costs	**44,260**	-	**44,260**	48,304

25. Total Charitable expenditure

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	143,885	-	**143,885**	143,754
Total support costs	44,260	-	**44,260**	48,304
Total charitable expenditure	**188,145**	-	**188,145**	192,058

ESHER GREEN BAPTIST CHURCH

England & Wales - Charity number 1133504

Accounts



Esher Green Baptist Church

Report and Accounts

For the year ended 31 March 2021

Charity number: 1133504

Esher Green Baptist Church
Elders' Annual Report for the year ended 31 March 2021

The Elders present their Report and Accounts for the year ended 31 March 2021. This Report is given by the Elders of Esher Green Baptist Church, acting as Trustees of the Church. Esher Green Baptist Church is recognised by the Baptist Union of Great Britain and Ireland as a church of the Baptist denomination. The Church is registered with the Charity Commission under the provisions of the Charities Act 2011.

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

The Esher Green Baptist Trust Ltd. (EGBTL) is a charitable company controlled by Esher Green Baptist Church for the purpose of holding properties acquired by the Church.

Reference and Administrative Details

The charity name
The legal name of the charity is: Esher Green Baptist Church

The charity's areas of operation and UK charitable registration
The charity is registered in England & Wales with charity number 1133504

Legal structure of the charity
The charity is constituted as an unincorporated charity, established by a written constitution and its governing document is a written constitution. The Governing Document is dated 3 December 2009. The Trustees are all individuals.

Address
6 Park Road
Esher, Surrey
KT10 8NP
Tel: 01372 469800
Email: office@esherchurch.org
Web: www.esherchurch.org

Church Leadership
The Trustees, who are Elders of the Church during the year under review were:
Pastor Ryan Ahern (Senior Minister)
David Smith
Jeanette Holt
Margaret Evans - appointed on 23 July 2020
Karen Lita - appointed on 25 March 2021
William Varah - appointed on 25 March 2021

We, the Church, employ a part-time Administrator, Debt Centre Manager (CAP), Youth Worker and Cleaner.

The Elders are supported by a team of Ministry Leaders responsible for various areas of ministry within the life of the Church, who report to the Eldership.

Church membership
We maintain a Membership of those who apply to become members amongst those regularly attending the Church. There were 65 at the beginning of the year and 63 at year end. Including both members and non-members approximately 130 people attend the Church on a regular basis (including children). With Covid restrictions we had to shift our Sunday Services online, and even when restrictions were eased, we could only get approx. 25 in the building. However, we noticed a significant increase in those connecting with us online, with up to a few hundred people connecting

each week, from different locations in the UK as well as abroad. It has also been encouraging to establish a significant number listening were not attending church prior to lockdown.

Objects and Activities of the Charity

Mission Statement

Our principal purpose is the advancement of the Christian faith according to the principles of the Baptist denomination. We may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

In fulfilling our purpose, we engage in a range of activities either on our own or with others which will vary from time to time, with activities being initiated, expanded, or closed, as appropriate.

The Church is a Public Benefit Entity.

Church Activities

The activities may include but are not restricted to:

- Regular public worship, prayer, Bible study, preaching, teaching and baptism
- The Communion of the Lord's Supper which is typically observed at least once a month
- Evangelism and mission, locally, regionally, nationally and internationally
- The teaching, encouragement, welcome and inclusion of people of all ages and backgrounds
- Nurture and growth of Christian disciples
- Education and training for Christian and community service
- Giving and encouraging pastoral care
- Supporting and encouraging charitable social action in the United Kingdom and abroad
- Encouraging relationships with and supporting other Christians.

With the onset of the Covid-19 outbreak at the start of this last financial year we had to cease the majority of our church-based activity in our building (with the exception of our church office and the East Elmbridge Foodbank – which was open for the first few months of lockdown acting as a food despatch centre). We were incredibly busy during this time, but it was fantastic to see so many people being blessed with food and referrals to other agencies where appropriate. It was also fantastic to see so many from the church and community with a heart to volunteer or provide food.

We managed to quickly mobilise and shift much of our engagement online very successfully. And as mentioned above our online Sunday Services have experienced an increase in people connecting (through both our YouTube and Podcast channels). For those unable to connect online we posted weekly bulletins and CD copies of our Sunday services. We also ensured from the outset regular contact with people, especially those more vulnerable, making collections and deliveries where appropriate.

Our Small Groups (including our youth and kids' groups) continued to connect on a regular basis using online platforms. We have also maintained and added further prayer meetings and other opportunities to connect via online platforms.

In addition to a variety of prayer and praise services we also offered and/or promoted the following:

Online Courses, Events & Services

We ran the following activities ourselves: Alpha online (15 Week course), The Wellbeing Journey - for both youth and adults (8 Week Course), fundraising quiz nights, virtual garden safaris, a virtual pet show, a monthly café club online, a virtual craft show, photo competition, cv help for job seekers and online women's evenings.

We also resourced members of the fellowship by providing details in our weekly enews, of free external resources from other providers including: Marriage Course (Care for the Family), Prayer Course, Getting the best from your bible, Bereavement Care Awareness Course, CVM Men's Gathering, Comedy Festival, UCB Word for Today, Daily Hope free telephone service (for prayers,

worship & inspiration), Mind & Soul Foundation resources on mental health, Top Tips for staying emotionally well, CWR spiritual health check and virtues health check, Survival guide for men struggling in lockdown, Bereavement resources for young people & adults, 24-7 Prayer resources, 'Try Praying' App to use and share, Table Talk (questions to use for social group/friends).

Pastoral Care

We support various people that engage with us in one way or another through visiting those ill in hospital, providing financial assistance, offering practical support, spiritual guidance and advice where referral may be required. These have been affected by lockdown but we have managed to maintain strong connections via online platforms, in addition, where needs have been more significant our Pastor maintained home visits as a Key Worker.

Small Groups and Prayer

Besides our regular Church services, we also operate a number of small groups throughout the community that meet on a regular basis. These are typically informal gatherings held in private homes (prior to lockdown) where Church members and non-members alike regularly come together for Bible study, fellowship and prayer, as well as to support one another. We currently have 9 such groups throughout the Elmbridge area. Through lockdown these have been maintained via online platforms with a variety of different topical courses being offered.

Prayer is an essential part of church life. It is the power house of church life. Prayer meetings have continued under lockdown using the church online Zoom platform with weekly prayer meetings after church each Sunday, monthly prayer meetings on the last Tuesday of the month at 8pm, Early Bird Prayer & Praise from 6am to 8am on the 1st Saturday of the month, Thy Kingdom Come Prayer Campaign which ran every morning over 11 days, 2020 Prayer (8.20pm on 20th of each month for 20 minutes, and a 24-hour event of continuous prayer.

Children and Youth Activities

We typically run a crèche, kids church and youth groups each Sunday and in addition we have fortnightly meetings for youth: a 'Lazers' Youth Group (11-14 years) and a 'ReNu' Youth Group for older teenagers (15 years +). Our part-time Youth Worker spearheads the work for those aged 11 plus. Our Youth Worker has maintained regular contact with our younger ones through groups being maintained online as well as one to one support for those needing more targeted help and support. Our Kids Church work has also been maintained on Sundays through online Zoom gatherings that have offered a range of excellent interactive and exciting activities coordinated by our Kids Church leader. We updated our Safeguarding Policy and Guidelines in the light of the pandemic to reflect our video conferencing activities with children and young people. We continued to carry out DBS checks for staff and volunteers involved with these activities.

Community Activities

We are involved in various community-based activities throughout the year, these are free to access and are open to all. We managed to maintain some of these activities during lockdown by being creative, and where appropriate moving them online. Examples include:

Debt Centre (Christians Against Poverty) - Our Debt Centre which was established in January 2018 in partnership with Christians Against Poverty (CAP) and covers the Elmbridge area. This is an extensive free service whereby we employ a Centre Manager who is supported by a team of voluntary befrienders from within the Church. The team offer holistic support and assistance (in consultation with CAP Head Office) to enable people to escape the cycle of debt. We have managed to come alongside and support a wide variety of people, not only with regard to debt, but in a variety of other practical ways. We have also seen some clients attend Sunday services and other church events and activities. Since lockdown, our Debt Centre Manager, has continued to offer this service via phone and online. This has not been easy, but in recognition of the importance of this work we did not want it to stop.

Fire at Queens Close Flats (Esher) – In June 2020 there was a fire in the flats at the end of our road meaning over 40 residents had to be evacuated. Although they all lost their homes,

amazingly nobody lost their lives. As we had the church office open, we were able to mobilise quickly and welcome all the residents into our building and provide light refreshments and rest. The Police and Fire Brigade used the church as a coordinating base and the council also came down to set up a mobile office to ensure residents had accommodation for the night. We kept the church open until everyone had a place to go and had successfully been re-located.

Spring Bulbs to local residents – In mid February 2021 we planted up pots of spring bulbs along with a card of encouragement and delivered them to local residents down our road. They were extremely well received and it was a blessing to have the opportunity to chat with people on their doorsteps and hear how they were doing. A neighbour and member of another church (based in Kingston) was so encouraged he went back to his church and they did the same thing in their community!

Samaritan's Purse (Operation Christmas Child) – Despite lockdown we also managed to be a collection centre for 'Operation Christmas Child' run by the charity Samaritan's Purse. We ended up with over 400 shoeboxes (full of small toys, clothing, stationery etc.) from those in the church as well as the wider community. These were delivered overseas to some of the world's most disadvantaged children. It was such an encouragement to be able to do this when many other collection centres were not operating due to Covid.

Book Club – This was launched in Autumn 2018 to provide an opportunity for individuals to share various books they have enjoyed reading to encourage each other to explore different authors and topics. The club produce book reviews every few months and invite others from all ages to submit their reviews. This has been maintained through lockdown by circulating the book reviews online.

Café Club – This free club was launched in 2019 and provides the opportunity to enjoy a break, relax, have a chat, and meet old friends or make new ones. Cake and beverages are typically provided and there is a different activity each month (such as crafts, painting, poetry etc.). We are delighted that this group continued to run via our Zoom platform (albeit in a somewhat different format) and has proved a valuable opportunity to maintain contact with people both inside and outside the church. Christmas gifts were given at Christmas and bulbs in the spring.

In addition, we have continued to actively support (both in terms of volunteers and financial provision) other community service providers under lockdown, including:

- 'The Besom' – The Besom helps people make a difference. It provides a bridge between those who want to give time, money, things or skills and those who are in need. It ensures what is given is used effectively. The service it provides is free.
- East Elmbridge Food Bank – who we supported with free use of our premises in terms of storage facilities and as a dedicated distribution centre running every day in the early stages of lockdown. We also continue to offer ongoing financial support.

We also hope to re-start the range of other activities we ran prior to lockdown, including:

'Toddlestop' – this twice weekly group offered for very young children and their carers, has always been very popular and meets a very real and growing need among younger families in the community. When it runs it has always been a fun time through craft activities, singalong time, lots of cake and of course, the use of a wide variety of stimulating toys and other activities. These sessions have typically been full prior to lockdown with over 50 families regularly engaging. We are looking forward to running the sessions again, as are those in the community.

Art Club – This ran every Friday prior to lockdown and ran as a relaxed art club where people of all abilities can try out different techniques and approaches producing some fantastic results! Special craft-based activities are also included to expand the appeal and reach of the club.

Film Club – On the first Monday of the month we look forward to running our free film club once again. This has always been very well received as we show engaging films on our cinema size screen and serve complimentary drinks and light refreshments. Afterwards, guests frequently stay behind and discuss the film. This club provides a relaxed and accessible environment in which people of all ages can have fun, socialise and seek friendship and support. We have had up to 40

people attend each month prior to lock-down, with over half of those attending being from outside the church community.

Other Mission and Charity Support

We continue to give away at least 15% of our income to organisations outside our church with financial and other support offered to ministries in Hungary, Nepal and Lebanon. We also provided further support to various other organisations both Christian and non-Christian in the UK.

Public Benefit

When reviewing our activities the Elders have regard to the Charity Commission guidance on public benefit. The Elders ensure that the activities undertaken are in line with the charitable objects of Esher Green Baptist Church, and in doing so are satisfied that the Church's activities meet the requirements on demonstrating public benefit.

Fundraising

The Charity relies on ongoing donations from its Members and other donors, whose support is valued. Prior to Covid restrictions our weekly activity, 'Toddlestop', provided a small amount of additional income along with renting out rooms in the church building to weekly groups. We did not receive any of this additional income during 2020-21. We organise events and occasional fundraising days if special needs arise within the Church or there is a desire to give when there are UK or international social needs, such as for famine relief.

Beneficiaries

The beneficiaries of the Charity are those members of the public who access the various activities provided by the Church described above. In addition, beneficiaries may also choose to receive prayer, or attend worship services and other Church events.

Wider society benefits through the relief of people's needs are provided by the Church through enabling community resources. Through the Church programme individuals achieve agency and increased social capital.

Church Properties

The front part of the Church property, comprising a church building with related rooms, at 6 Park Road, Esher, Surrey, is held under 'Model Trusts' by the Baptist Union Corporation Ltd. jointly with The Esher Green Baptist Trust Ltd. The rear Annex and other land and buildings are owned by The Esher Green Baptist Trust Ltd.

The Esher Green Baptist Trust Ltd. also jointly owns a residential property (purchased on 7th August 2017) with Pastor Ryan Ahern and his wife Valerie Ahern.

The method used to recruit and appoint new charity trustees

In order to retain a representative mix amongst the Trustees, Church Members with appropriate gifting are identified and recommended by the Trustees for appointment, to be approved by the membership. New trustees are trained in the legal and other responsibilities of trusteeship of the Church.

The Trustees' Bankers

Bankers Barclays Bank, Leicester, LE87 2BB

Financial Review

The Charity's financial position at the end of the year ended 31 March 2021

The financial position of the Charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021 £	2020 £
Net income	9,772	42,398
Unrestricted Revenue Funds available for the general purposes of the Charity	186,161	181,598
Designated Revenue Funds	1,859,565	1,854,356
Total Unrestricted Funds	**2,045,726**	**2,035,954**
Restricted Revenue Funds	-	-
Total Funds	**2,045,726**	**2,035,954**

The Charity's income decreased, compared to the year before, to £201,830 (2020: £238,765), while expenditure also slightly decreased to £192,058 (2020: 192,407). The overall reserve was increased by £9,772 (2020: £42,398). The Church's finances remain in a satisfactory position.

The accounts have again been inspected by our Independent Examiner, Mr Nigel Price, FCA.

The Church's financial matters and regulation are the responsibility of the Elders, as Trustees, who are advised and assisted by a Finance Team (FT) appointed from the Church Membership.

We operate a Mission Fund and 15% of the total general income of the Church is set aside each month as a Designated Reserve. The Mission Fund is intended to provide financial assistance/support to UK and overseas causes. The fund is administered by the Eldership with advice from the Mission Team.

The bookkeeping is provided by Valerie Ahern and payroll services by Desaur & Co Ltd.

Reserves Policy

This Policy is prepared by the Finance Team and submitted to the Elders for approval. It is reviewed annually at the time of preparation of the annual budget in March each year.

Unrestricted or General reserves

The target range, to maintain securely day-to-day running of the normal Church expenses, is between 3 to 6 months of budgeted expenditure. This will normally be sufficient to ensure that budgeted expenditure can be spent on time given that large expense items should be planned for at least three months in advance. This reserve takes into account the fact that the Gift Aid tax recovery (which usually amounts to about 12% of total income) is received quarterly. The Finance Team is authorised to restrict budgeted expenditure in the event of the forecast income not being maintained.

If the target reserve is not met, the Finance Team will advise the Elders of the need for appropriate steps to reach it. Any action to increase the reserve should, however, be in reasonable balance with our charitable activities. As at 31 March 2021 the reserves amounted to £122,828 which

represents 7 months of budgeted expenditure for next year. The Elders have planned to reduce reserves in next year's budget by increasing expenditure, specifically investing in AV equipment and redesign. The Elders are satisfied that reserves will be maintained within the range.

Designated Reserves
Designated Reserves may be made out of Unrestricted Reserves or income from time to time by the Finance Team, subject to confirmation by the Elders. In the same way, Designated Reserves can be returned to Undesignated Reserves when not required for the designated purpose.

Such reserves are made to provide for specific expenditure anticipated in the future which can be covered from current resources, or for exceptional items beyond normal annual expenditure. The Designated Reserve created in respect of the property in Park Road represents funds lent to EGBTL in respect of the Park Road development.

Staff Property Reserve
This is a Designated Reserve made up from Unrestricted income/reserves to provide capital to lend to the EGBTL for the purchase of residential property for ministry staff employed by the Church. Proceeds of the sale of such property during any vacancy of a staff post will be retained in the Reserve for the purchase of future new property. Additions to the Reserve, to provide for the purchase of further property or for capital work on existing property, may also be made.

Restricted Reserves
Restricted income (income given to the Church to use for charitable causes specified by the donor) is used for those purposes as soon as possible. To the extent that the income cannot be immediately used, it is retained in a specified Restricted Reserve account until spent. If any recovery of tax under Gift Aid is related to a gift, the tax recovered is added to the appropriate Restricted Reserve.

In the case of each of the above reserves, any interest arising on these reserves is credited to the appropriate Reserve.

Policies

The Elders review the various policies of the Church in order to effectively deal with risk management such as Expenses Policy, Investment Policy, Reserves Policy, Lettings Policy, Risk Assessment Policy, Conflict of Interests Policy, Health & Safety Policy and Safeguarding Policy.

Availability and adequacy of assets of each of the funds

The Trustees are satisfied that the Charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of the independent examiner

Nigel Price FCA
Highfield, Green Lane
Appledore
Devon
EX39 1QZ

Statement of Elders' Responsibilities

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008 and Statement of Recommended Practice (SORP) Financial Reporting Standard (FRS) 102 2015.

In particular, charity law requires the Elders, as Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Elders are required to:-

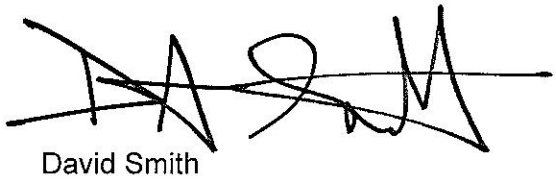
- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business, and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Elders, as Trustees, are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Elders, as Trustees, are also responsible for the contents of the Elders' report, and the statutory responsibility of the Independent Examiner in relation to the Elders' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of Trustees on 15 July 2021.



David Smith
Trustee

Esher Green Baptist Church

Report of the Independent Examiner to the Elders of the charity on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the accounts of the Esher Green Baptist Church (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of the report

As the charity trustees of the Trust 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 Trust'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.



NIGEL PRICE FCA
Member of the Institute of Chartered Accountants in England and Wales

Highfield
Green Lane
Appledore
Devon
EX39 1QZ

This report was signed on 15 July 2021

Esher Green Baptist Church
Statement of Financial Activities for the year ended 31 March 2021

	Notes	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	20	200,093	1,625	**201,718**	235,049
Other trading activities	21	-	-	-	2,050
Investments	22	112	-	**112**	175
Other	23	-	-	-	1,491
Total income		**200,205**	**1,625**	**201,830**	**238,765**
Expenditure on:					
Charitable activities	27	190,433	1,625	**192,058**	192,407
Total expenditure		**190,433**	**1,625**	**192,058**	**192,407**
Net gains on investments	9	-	-	-	**(3,960)**
Net income for the year		**9,772**	**-**	**9,772**	**42,398**
Transfers between funds		-	-	-	**-**
Net income after transfers		**9,772**	**-**	**9,772**	**42,398**
Net movement in funds		**9,772**	**-**	**9,772**	**42,398**
Reconciliation of funds:-					
Total funds brought forward		2,035,954	-	**2,035,954**	1,993,556
Total funds carried forward		**2,045,726**	**-**	**2,045,726**	**2,035,954**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The notes attached on pages 13 to 21 form an integral part of these accounts.

Esher Green Baptist Church
Balance sheet as at 31 March 2021

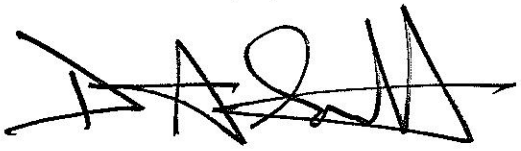
	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	8	63,333	73,322
Investments in Associated Company	9	465,187	465,187
Total fixed assets		528,520	538,509
Current assets			
Debtors	10	1,389,385	1,392,463
Cash at bank and in hand		130,025	107,332
Total current assets		1,519,410	1,499,795
Creditors: amounts falling due within one year	11	(2,204)	(2,350)
Net current assets		1,517,206	1,497,445
Total assets less current liabilities		2,045,726	2,035,954
Creditors: amounts falling due after more than one year	12	-	-
The total net assets of the charity		2,045,726	2,035,954

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds			
Restricted Revenue Funds	16	-	-
Unrestricted Funds			
Unrestricted Revenue Funds	16	186,161	181,598
Designated Funds			
Designated Revenue Funds	16	1,859,565	1,854,356
Total charity funds		2,045,726	2,035,954

The Elders acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 10.



David Smith
Trustee

Approved by the board of Trustees on 15 July 2021
The notes attached on pages 13 to 21 form an integral part of these accounts

Esher Green Baptist Church
Notes to the Accounts for the year ended 31 March 2021

1. Accounting policies

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 (effective January 2015) and 'The Statement of Recommended Accounting Practice 2015 FRS102' (The SORP 2015), and the Charities Act 2011.

Going Concern
The Elders are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Income recognition
Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Income from legacies
Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims on the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Recognition of liabilities and expenditure
A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers
In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the Trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Fixed Asset Investments
The Church's sole residential property (Winterdown Road) is jointly owned by Esher Green Baptist Trust Limited (EGBTL) and Mr and Mrs Ahern.

Tangible fixed assets
The Church premises are considered to be inalienable and historic assets and are excluded from the balance sheet because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared with the additional benefit gained by users of the accounts. The insurance value of the premises was £2,075,884 at 7 November 2020.

No depreciation is provided on freehold buildings. It is the Church's policy to maintain these at least to their current standard and to charge to the SOFA the cost of maintenance as incurred. In the opinion of the Elders the resulting charge would not differ materially from that had the buildings been depreciated.

Furniture, equipment, plant and machinery Individual items of equipment used within the Church premises with a purchase price of £1,000 or less are written off when the asset is acquired. Otherwise assets are written off over their expected life as follows:

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Plant and machinery	5% straight line
Furniture & equipment	10% straight line
Office equipment	33% straight line

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions
Any liabilities arising during the financial year but not paid are recognised as creditors.

Financial instruments including cash and bank balances
Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes
The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. These commenced in the financial year starting 6 April 2016. 2 members of staff are enrolled on Government approved Workplace Pension Schemes and 1 member of staff has opted out to a private pension.

2. Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4. Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	11,685	11,515
Pension costs	5,292	4,920

5. Staff costs and emoluments

Salary costs	**2021**	**2020**
	£	£
Gross Salaries	72,556	65,680
Employer's National Insurance for all staff	2,028	1,308
Employer's operating costs of defined contribution pension schemes	5,292	4,920
Total salaries, wages and related costs	**79,876**	**71,908**

Numbers of staff employed	**2021**	**2020**
The number of total staff employed in the year was	4	5

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6. Remuneration and payments to trustees and persons connected with them

The Minister, Ryan Ahern acts as one of the Trustees and receives remuneration and other benefits in respect of his services as Minister. Manse accommodation is jointly owned by EGBTL and the Minister and his wife.

The Minister's wife Valerie Ahern is employed as Church Administrator and received salary of £13,713. She also provides bookkeeping services and received payment of £4,000.

Marcia Varah who is married to Trustee William Varah (appointed on 25 March 2021), is employed as the Youth Worker and CAP Centre Manager and received a combined salary of £20,225 for the year.

The Minister and Trustee William Varah were not involved in any discussions and decisions regarding appointing and employing their wives and are not involved in salary reviews.

No other trustees or related parties received any expenses or remuneration.

7. Heritage assets not included in the accounts

The Church premises are considered to be inalienable and historic assets and are excluded from the balance sheet because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared with the additional benefit gained by users of the accounts.

8. Tangible fixed assets

	Plant & Machinery	Furniture & fixtures	Total
	£	£	£
Cost			
At 1 April 2020	73,855	82,634	156,489
Additions		1,696	1,696
At 31 March 2021	**73,855**	**84,330**	**158,185**
Depreciation			
At 1 April 2020	25,557	57,610	83,167
Charge for the year	3,693	7,992	11,685
At 31 March 2021	**29,250**	**65,602**	**94,852**
Net book value			
At 31 March 2021	**44,605**	**18,728**	**63,333**
At 31 March 2020	48,298	25,024	73,322

9. Investments in Associated Company

	Investments in subsidiary undertakings	Listed Investments	Other Classes of Investments	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2020	465,187	-	-	465,187
Revaluations	-			-
At 31 March 2021	**465,187**	-	-	**465,187**
Analysis between fair value and historical cost				
Investments as above held at equity method	465,187	-	-	465,187

10. Debtors

	2021	2020
	£	£
Loan to Esher Green Baptist Trust Ltd	1,381,511	1,381,511
Prepayments and accrued income	2,762	2,721
Other debtors	5,112	8,231
	1,389,385	**1,392,463**

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	1,792	1,690
PAYE, NIC VAT and other taxes	-	-
Other creditors	412	660
	2,204	**2,350**

12. Creditors: amounts falling due after one year

	2021	2020
	£	£
Loans from LBPB and LBA	-	-

13. Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	2,035,954	1,993,556
Net income for the year	9,772	42,398
At 31 March 2021	**2,045,726**	**2,035,954**

14. Related Parties

The joint holding Trustee of the Church is EGBTL and the Baptist Union Corporation Limited which is charity number 249635, and which is controlled by the Baptist Union Council. The Church is also a member of the Baptist Union of Great Britain and the London Baptist Association.

Manse accommodation is jointly owned by EGBTL and the Minister and his wife.

The Charity and EGBTL is able to take advantage of the small group exemption and is not required to prepare consolidated accounts. The capital and reserves at the year end are shown as an investment at book value and the income or expense is shown on the detailed breakdown in the notes.

During the year the Charity received £12,388 in donations from trustees and their close relatives. The donors did not attach any conditions to their gifts which required the Charity to significantly alter the nature of its existing activities.

15. Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	63,333	-	-	**63,333**
Investments at valuation:-				
Fixed asset investments	-	465,187	-	**465,187**
Current Assets	125,032	1,394,378	-	**1,519,410**
Current Liabilities	(2,204)	-	-	**(2,204)**
Long Term Liabilities	-	-	-	**-**
	186,161	**1,859,565**	**-**	**2,045,726**

At 31 March 2020	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	73,322	-	-	**73,322**
Investments at valuation:-				
Fixed asset investments	-	465,187	-	**465,187**
Current Assets	110,626	1,389,169	-	**1,499,795**
Current Liabilities	(2,350)	-	-	**(2,350)**
Long Term Liabilities	-	-	-	**-**
	181,598	**1,854,356**	**-**	**2,035,954**

16. Change in total funds over the year as shown in Note 15, analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021 See note 17	Transfers between funds in 2021	Funds carried forward to 2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	**181,598**	25,706	(21,143)	**186,161**
Designated revenue funds	**1,854,356**	(15,934)	21,143	**1,859,565**
Total unrestricted and designated funds	**2,035,954**	**9,772**	**-**	**2,045,726**
Restricted funds:-				
Other restricted	-	-	-	**-**
Total restricted funds	**-**	**-**	**-**	**-**
Total charity funds	**2,035,954**	**9,772**	**-**	**2,045,726**

17. Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movements in Funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	170,174	(144,468)	-	**25,706**
Designated revenue funds	30,031	(45,965)	-	**(15,934)**
Restricted funds:-				
Other restricted	1,625	(1,625)	-	-
	201,830	**(192,058)**	**-**	**9,772**

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
Designated Funds				
Esher Green Baptist Trust Ltd	465,187	-	-	**465,187**
Housing Fund	176,238	-	-	**176,238**
Park Road Development	1,205,273	-	-	**1,205,273**
Mission Support Fund	1,515	(15,934)	15,000	**581**
Building Redecoration Fund	6,143		6,143	**12,286**
Total Designated Fund	**1,854,356**	**(15,934)**	**21,143**	**1,859,565**

18. The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted revenue funds	These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Designated revenue funds	These funds are designated by trustees for the purpose of specific activities.

Restricted funds:-

Restricted	These represent the funds restricted for specific purposes as described.

19. Ultimate controlling party

The charity is under the control of its legal members.

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

20. Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
General donations	102,456	-	**102,456**	93,393
Gift aid recoverable	25,077	-	**25,077**	29,291
Offerings	72,560	-	**72,560**	100,914
Sundry donations	-	1,625	**1,625**	11,451
Total donations and gifts from individuals	**200,093**	**1,625**	**201,718**	235,049
Revenue grants and donations from non public bodies				
Total private sector revenue grants	-	-	-	-
Total Donations and Legacies	**200,093**	**1,625**	**201,718**	235,049

21. Income from other, non-charitable, trading activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Hall letting	-	-	-	2,050
Total from other activities	-	-	-	**2,050**

22. Investment income

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable	112	-	112	175
Total investment income	**112**	-	**112**	**175**

23. Other income and gains

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Summary of Other income				
Ministry charitable activity	-	-	-	1,491
Sundry other income	-	-	-	-
Total other income	-	-	-	1,491

24. Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities	72,556	-	**72,556**	65,680
Employers' NI - Charitable activities	2,028	-	**2,028**	1,308
Defined contribution pension costs - charitable activities	5,292	-	**5,292**	4,920
Travel and Subsistence - Charitable Activities	377	-	**377**	1,223
Training and conferences	110	-	**110**	2,948
Direct restricted expenditure	-	1,625	**1,625**	16,769
Home mission	33,665	-	**33,665**	20,766
Overseas mission	12,300	-	**12,300**	8,500
Ministries charitable activities	15,801	-	**15,801**	28,737
Total direct spending	**142,129**	**1,625**	**143,754**	150,851

25. Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Premises Expenses				
Light heat and power	6,221	-	**6,221**	6,217
Premises repairs & renewals	12,892	-	**12,892**	3,835
Property insurance	3,629	-	**3,629**	3,537
Administrative overheads				
Telephone, fax and internet	1,386	-	**1,386**	2,095
Stationery and printing	438	-	**438**	2,893
Subscriptions	2,387	-	**2,387**	1,355
Equipment expenses	264	-	**264**	138
Accounting services	5,357	-	**5,357**	4,832
Removal costs	-	-	-	-
Other office expenses	2,245	-	**2,245**	3,102
Professional fees paid to advisors other than the auditor or examiner				
Legal fees	-	-	-	-
Financial costs				
Bank charges	408	-	**408**	747
Loan interest	-	-	-	-
Depreciation costs	11,685		**11,685**	11,515
Support costs before reallocation	**46,912**	-	**46,912**	40,266
Total support costs	**46,912**	-	**46,912**	40,266

26. Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	1,392	-	1,392	1,290

27. Total Charitable expenditure

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Total direct spending	142,129	1,625	**143,754**	150,851
Total support costs	46,912	-	**46,912**	40,266
Total Governance costs	1,392	-	**1,392**	1,290
Total charitable expenditure	**190,433**	**1,625**	**192,058**	192,407