



**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](mailto:office@esherchurch.org)  
Web: [www.esherchurch.org](http://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 1<sup>st</sup> Saturday of the month, Thy Kingdom Come Prayer Campaign which ran every morning over 11 days, 2020 Prayer (8.20pm on 20<sup>th</sup> 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 £
<b>Net income</b>	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
<b>Total Unrestricted Funds</b>	<b>2,045,726</b>	<b>2,035,954</b>
Restricted Revenue Funds	-	-
<b>Total Funds</b>	<b>2,045,726</b>	<b>2,035,954</b>

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.

A handwritten signature in black ink, appearing to read 'David Smith', with a horizontal line extending to the right.

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 £
<b>Income &amp; Endowments from:</b>					
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
<b>Total income</b>		<b>200,205</b>	<b>1,625</b>	<b>201,830</b>	<b>238,765</b>
<b>Expenditure on:</b>					
Charitable activities	27	190,433	1,625	192,058	192,407
<b>Total expenditure</b>		<b>190,433</b>	<b>1,625</b>	<b>192,058</b>	<b>192,407</b>
Net gains on investments	9	-	-	-	(3,960)
<b>Net income for the year</b>		<b>9,772</b>	<b>-</b>	<b>9,772</b>	<b>42,398</b>
Transfers between funds		-	-	-	-
<b>Net income after transfers</b>		<b>9,772</b>	<b>-</b>	<b>9,772</b>	<b>42,398</b>
<b>Net movement in funds</b>		<b>9,772</b>	<b>-</b>	<b>9,772</b>	<b>42,398</b>
<b>Reconciliation of funds:-</b>					
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 £
<b>Fixed assets</b>			
Tangible assets	8	63,333	73,322
Investments in Associated Company	9	465,187	465,187
<b>Total fixed assets</b>		<u>528,520</u>	<u>538,509</u>
<b>Current assets</b>			
Debtors	10	1,389,385	1,392,463
Cash at bank and in hand		130,025	107,332
<b>Total current assets</b>		<u>1,519,410</u>	<u>1,499,795</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>(2,204)</u>	<u>(2,350)</u>
<b>Net current assets</b>		<u>1,517,206</u>	<u>1,497,445</u>
<b>Total assets less current liabilities</b>		<u>2,045,726</u>	<u>2,035,954</u>
<b>Creditors: amounts falling due after more than one year</b>	12	<u>-</u>	<u>-</u>
<b>The total net assets of the charity</b>		<u>2,045,726</u>	<u>2,035,954</u>

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

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

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**

<i>Salary costs</i>	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
<b>Total salaries, wages and related costs</b>	<b>79,876</b>	<b>71,908</b>

  

<i>Numbers of staff employed</i>	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 £
<b>Cost</b>			
At 1 April 2020	73,855	82,634	156,489
Additions		1,696	1,696
<b>At 31 March 2021</b>	<b>73,855</b>	<b>84,330</b>	<b>158,185</b>
<b>Depreciation</b>			
At 1 April 2020	25,557	57,610	83,167
Charge for the year	3,693	7,992	11,685
<b>At 31 March 2021</b>	<b>29,250</b>	<b>65,602</b>	<b>94,852</b>
<b>Net book value</b>			
At 31 March 2021	<b>44,605</b>	<b>18,728</b>	<b>63,333</b>
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 £
<b>Carrying values of investments</b>				
At 1 April 2020	465,187	-	-	465,187
Revaluations	-			-
<b>At 31 March 2021</b>	<b>465,187</b>	<b>-</b>	<b>-</b>	<b>465,187</b>
<b>Analysis between fair value and historical cost</b>				
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
	<u>1,389,385</u>	<u>1,392,463</u>

#### **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
	<u>2,204</u>	<u>2,350</u>

#### **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
	<u>2,045,726</u>	<u>2,035,954</u>
At 31 March 2021		

#### **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

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

  

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

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

**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
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted revenue funds	170,174	(144,468)	-	25,706
Designated revenue funds	30,031	(45,965)	-	(15,934)
<b>Restricted funds:-</b>				
Other restricted	1,625	(1,625)	-	-
	<b>201,830</b>	<b>(192,058)</b>	<b>-</b>	<b>9,772</b>
	<b>Funds brought forward from 2020</b>	<b>Movement in funds in 2021</b>	<b>Transfers between funds in 2021</b>	<b>Funds carried forward to 2022</b>
<b>Designated Funds</b>				
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
<b>Total Designated Fund</b>	<b>1,854,356</b>	<b>(15,934)</b>	<b>21,143</b>	<b>1,859,565</b>

**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.
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**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 £
<b>Donations and gifts from individuals</b>				
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
<b>Total donations and gifts from individuals</b>	<b>200,093</b>	<b>1,625</b>	<b>201,718</b>	<b>235,049</b>
<b>Revenue grants and donations from non public bodies</b>				
Total private sector revenue grants	-	-	-	-
<b>Total Donations and Legacies</b>	<b>200,093</b>	<b>1,625</b>	<b>201,718</b>	<b>235,049</b>

**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
<b>Total from other activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,050</b>

**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
<b>Total investment income</b>	<b>112</b>	<b>-</b>	<b>112</b>	<b>175</b>

### 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 £
<b>Summary of Other income</b>				
Ministry charitable activity	-	-	-	1,491
Sundry other income	-	-	-	-
<b>Total other income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,491</b>

### 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
<b>Total direct spending</b>	<b>142,129</b>	<b>1,625</b>	<b>143,754</b>	<b>150,851</b>

### 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 £
<b>Premises Expenses</b>				
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
<b>Administrative overheads</b>				
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
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Legal fees	-	-	-	-
<b>Financial costs</b>				
Bank charges	408	-	408	747
Loan interest	-	-	-	-
Depreciation costs	11,685	-	11,685	11,515
<b>Support costs before reallocation</b>	<b>46,912</b>	<b>-</b>	<b>46,912</b>	<b>40,266</b>
<b>Total support costs</b>	<b>46,912</b>	<b>-</b>	<b>46,912</b>	<b>40,266</b>

**26. Other Expenditure - Governance costs**

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

**27. Total Charitable expenditure**

	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	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
<b>Total charitable expenditure</b>	<b>190,433</b>	<b>1,625</b>	<b>192,058</b>	<b>192,407</b>