



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 newsheet.

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.

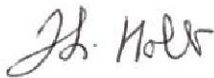
Availability and adequacy of assets of each of the funds

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

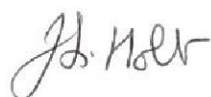
	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	8	58,326	63,333
Investments in Associated Company	9	460,425	465,187
Total fixed assets		518,751	528,520
Current assets			
Debtors	10	1,395,910	1,389,385
Cash at bank and in hand		109,514	130,025
Total current assets		1,505,424	1,519,410
Creditors: amounts 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
	<u>1,395,910</u>	<u>1,389,385</u>

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
	<u>1,827</u>	<u>2,204</u>

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
	<u>2,022,348</u>	<u>2,045,726</u>
At 31 March 2022		

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

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
<i>At 31 March 2022</i>	£	£	£	£
Tangible Fixed Assets	58,326	-	-	58,326
Investments at valuation:-				
<i>Fixed asset investments</i>	-	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
<i>At 31 March 2021</i>	£	£	£	£
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	-	-	-	-
	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	Transfers between funds in 2022	Funds carried forward to 2023
	£	See note 17 £	£	£
<i>Unrestricted and designated funds:-</i>				
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
<i>Restricted funds:-</i>				
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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
<i>Premises Expenses</i>				
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
<i>Administrative overheads</i>				
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
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Legal fees	-	-	-	-
Independent Examiner's fees	900	-	900	1,392
<i>Financial costs</i>				
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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	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