



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

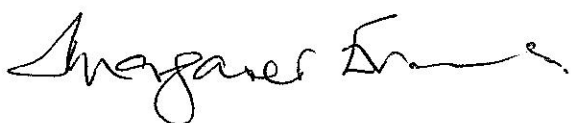
Statement of Financial Activities for the year ended 31 March 2023

	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
<i>Total fixed assets</i>			<u>506,001</u>		<u>518,751</u>
Current assets					
Debtors	12	1,401,517		1,395,910	
Cash at bank and in hand		<u>110,845</u>		<u>112,952</u>	
<i>Total current assets</i>		<u>1,512,362</u>		<u>1,508,862</u>	
Current liabilities					
Creditors: amounts falling due within one year	13	<u>(6,049)</u>		<u>(5,265)</u>	
Net current assets					
Total current assets less current liabilities			<u>1,506,313</u>		<u>1,503,597</u>
Total net assets			<u>2,012,314</u>		<u>2,022,348</u>
Represented by Charity funds					
Restricted funds	14/15		5,112		-
Designated funds	14/15		1,872,229		1,865,630
Unrestricted funds	14/15		<u>134,973</u>		<u>156,718</u>
Total charity funds			<u>2,012,314</u>		<u>2,022,348</u>

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	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	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	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
<i>Premises Expenses</i>				
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
<i>Administrative overheads</i>				
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
<i>Financial costs</i>				
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	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	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	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	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:-				
<i>Fixed asset investments</i>	-	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:-				
<i>Fixed asset investments</i>	-	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.