



Esher Green Baptist Church
Report and Accounts
For the year ended 31 March 2024

Charity number: 1133504

Esher Green Baptist Church
Reference and Administrative Details

Registered address Esher Green Baptist Church
6 Park Road
Esher
Surrey
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Tel: 01372 469800
Email: office@esherchurch.org
Website: www.esherchurch.org

Charity Registration Number 1133504

Trustees	Pastor Ryan Ahern	Senior Minister
	Jeanette Holt	Elder
	Margaret Evans	Elder
	Karen Lita	Elder
	William Varah	Elder

Bankers Barclays Bank
Leicester
LE87 2BB

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

Esher Green Baptist Church

Trustees' Annual Report for the year ended 31 March 2024

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

Structure, Governance and Management

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

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

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

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

Objectives and Activities

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

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

Church Activities

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

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

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

Pastoral care

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

Small groups and prayer

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

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

Children and youth activities

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

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

Community activities

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

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

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

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

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

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

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

Public benefit

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

Achievements and Performance

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

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

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

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

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

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

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

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

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

Financial Review

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

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

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

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

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

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

Reserves Policy

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

Unrestricted or General reserves

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

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

Designated Reserves

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

Staff Property Reserve

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

Restricted Reserves

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

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

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



Karen Lita
Trustee

Esher Green Baptist Church

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

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

Responsibilities and basis of the report

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

I report in respect of my examination of the Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

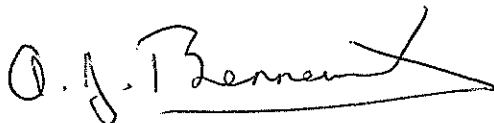
Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
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This report was signed on 21 August 2024

Esher Green Baptist Church

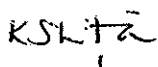
Statement of Financial Activities for the year ended 31 March 2024

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

Esher Green Baptist Church
Balance sheet as at 31 March 2024

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

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



Karen Lita
Trustee

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

1. Accounting policies

a) Basis of preparation

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

b) Going concern

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

c) Income recognition

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

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

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

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

d) Expenditure recognition

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

e) Grants payable

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

f) Support costs

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

g) Fixed Asset Investments

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

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

h) Tangible fixed assets

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

i) Depreciation

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

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

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

j) Taxation

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

k) Financial instruments

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

l) Current asset measurement

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

m) Cash at bank and in hand

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

n) Funds

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

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

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

O) Employee benefits: pensions - defined contribution schemes

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

2. Income from

2a. Donations and legacies

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

2b. Investment income

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

2c. Charitable activities

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

2d. Other trading activities

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

3. Expenditure on charitable activities -

3a. Direct charitable expenditure

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

3b. Support costs

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

3c. Grants payable

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

4. Total charitable expenditure

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

5. Grants payable

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

6. Net income for the year

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

7. Related Parties

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

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

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

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

8. Staff costs and Trustees expenses

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

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

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

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

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

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

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

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

9. Heritage assets not included in the accounts

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

10. Tangible fixed assets

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

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

11. Investments in Associated Company

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

12. Debtors

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

13. Creditors: amounts falling due within one year

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

14. Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	39,175	-	-	39,175
Investments at valuation:-				
<i>Fixed asset investments</i>	-	460,425	-	460,425
Current Assets	82,195	1,411,418	150	1,493,763
Current Liabilities	(5,472)	-	-	(5,472)
At 31 March 2024	115,898	1,871,843	150	1,987,891
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	45,576	-	-	45,576
Investments at valuation:-				
<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

15. Movement in funds during the year

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

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

Purposes of funds

Designated Funds

Esher Green Baptist Trust Ltd
Housing Fund
Park Road Development
Mission Support Fund

Represents the carrying value of the funds in EGBTL.

Represents funds lent to EGBTL in respect of the manse.

Represents funds lent to EGBTL in respect of the church building development.

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
CAP Debt Centre
Other

To fund a youth mission trip to Brazil in August 2023.

To assist clients of the CAP Debt Centre.

Income given to the church to use for charitable causes specified by the donor.