



Esher Green Baptist Church
Report and Accounts
For the year ended 31 March 2025

Charity number: 1133504

Esher Green Baptist Church
Reference and Administrative Details

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

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

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

Structure, Governance and Management

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

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

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

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

Objectives and Activities

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

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

Church Activities

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

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

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

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

Pastoral care

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

Small groups and prayer

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

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

Children and youth activities

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

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

Community activities

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

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

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

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

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

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

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

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

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

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

Public benefit

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

Achievements and Performance

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

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

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

Church Socials

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

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

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

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

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

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

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

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

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

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

Financial Review

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

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

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

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

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

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

Reserves Policy

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

Unrestricted or General reserves

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

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

Designated Reserves

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

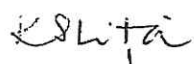
Staff Property Reserve

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

Restricted Reserves

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

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



Karen Lita
Trustee

Esher Green Baptist Church

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

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

Responsibilities and basis of the report

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

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

Independent Examiner's Statement

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

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

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

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



This report was signed on 6 November 2025

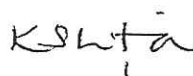
Esher Green Baptist Church
Statement of Financial Activities for the year ended 31 March 2025

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

Esher Green Baptist Church
Balance sheet as at 31 March 2025

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

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



Karen Lita
Trustee

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

1. Accounting policies

a) Basis of preparation

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

b) Going concern

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

c) Income recognition

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

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

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

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

d) Expenditure recognition

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

e) Grants payable

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

f) Support costs

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

g) Fixed Asset Investments

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

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

h) Tangible fixed assets

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

i) Depreciation

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

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

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

j) Taxation

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

k) Financial instruments

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

l) Current asset measurement

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

m) Cash at bank and in hand

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

n) Funds

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

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

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

o) Employee benefits: pensions - defined contribution schemes

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

2. Income from

2a. Donations and legacies

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

2b. Investment income

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

2c. Charitable activities

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

2d. Other trading activities

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

3. Expenditure on charitable activities -

3a. Direct charitable expenditure

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

3b. Support costs

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

3c. Grants payable

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

4. Total charitable expenditure

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

5. Grants payable

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

6. Net income for the year

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

7. Related Parties

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

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

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

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

8. Staff costs and Trustees expenses

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

The total number of staff employed in the year was

2025	2024
4	4

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

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

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

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

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

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

9. Heritage assets not included in the accounts

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

10. Tangible fixed assets

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

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

11. Investments in Associated Company

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

12. Debtors

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

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	2,200	2,200
Other creditors	2,644	3,272
	<u>4,844</u>	<u>5,472</u>

14. Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	32,961	-	-	32,961
Investments at valuation:-				
Fixed asset investments	-	460,425	-	460,425
Current Assets	74,235	1,411,485	1,936	1,487,656
Current Liabilities	(4,844)	-	-	(4,844)
At 31 March 2025	<u>102,352</u>	<u>1,871,910</u>	<u>1,936</u>	<u>1,976,198</u>
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	39,175	-	-	39,175
Investments at valuation:-				
Fixed asset investments	-	460,425	-	460,425
Current Assets	82,195	1,411,418	150	1,493,763
Current Liabilities	(5,472)	-	-	(5,472)
At 31 March 2024	<u>115,898</u>	<u>1,871,843</u>	<u>150</u>	<u>1,987,891</u>

15. Movement in funds during the year

Current Year	Balance 1 April 2024	Income	Expenditure	Transfers	Other Gains & Losses	Balance 31 March 2025
	£	£	£	£	£	£
Unrestricted Funds						
General	115,898	152,529	(150,822)	(15,253)	-	102,352
Designated Funds						
Esher Green Baptist Trust Ltd	460,425	-	-	-	-	460,425
Housing	181,000	-	-	-	-	181,000
Park Road Development	1,205,273	-	-	-	-	1,205,273
Mission	573	-	(15,186)	15,253	-	640
Building Redecoration	24,572	-	-	-	-	24,572
Total Designated Funds	1,871,843	-	(15,186)	15,253	-	1,871,910
Restricted funds						
Youth Denmark Trip	-	4,068	(4,068)	-	-	-
Youth Camp	-	629	-	-	-	629
CAP Debt Centre	150	1,643	(486)	-	-	1,307
Other	-	516	(516)	-	-	-
Total Restricted Funds	150	6,856	(5,070)	-	-	1,936
Total Funds	1,987,891	159,385	(171,078)	-	-	1,976,198
Previous Year	Balance 1 April 2023	Income	Expenditure	Transfers	Other Gains & Losses	Balance 31 March 2024
	£	£	£	£	£	£
Unrestricted Funds						
General	134,973	170,787	(160,783)	(29,079)	-	115,898
Designated Funds						
Esher Green Baptist Trust Ltd	460,425	-	-	-	-	460,425
Housing	181,000	-	-	-	-	181,000
Park Road Development	1,205,273	-	-	-	-	1,205,273
Mission	959	-	(29,465)	29,079	-	573
Building Redecoration	24,572	-	-	-	-	24,572
Total Designated Funds	1,872,229	-	(29,465)	29,079	-	1,871,843
Restricted funds						
Youth Brazil Mission Trip	5,112	9,744	(14,856)	-	-	-
CAP Debt Centre	-	531	(381)	-	-	150
Other	-	1,424	(1,424)	-	-	-
Total Restricted Funds	5,112	11,699	(16,661)	-	-	150
Total Funds	2,012,314	182,486	(206,909)	-	-	1,987,891
Purposes of funds						
Designated Funds						
Esher Green Baptist Trust Ltd	Represents the carrying value of the funds in EGBTL.					
Housing Fund	Represents funds lent to EGBTL in respect of the manse.					
Park Road Development	Represents funds lent to EGBTL in respect of the church building development.					
Mission Support Fund	A share of the unspecified general giving received by the church is set aside each month and grants are made accordingly.					
Building Redecoration Fund	Carries a balance set aside from the general fund to meet the anticipated repair and redecoration costs of the church premises.					
Restricted Funds						
Youth Denmark Trip	To fund a youth trip to Denmark in February 2025.					
Youth Camp	To fund a youth camp trip in Summer 2025.					
CAP Debt Centre	To assist clients of the CAP Debt Centre.					
Other	Income given to the church to use for charitable causes specified by the donor.					