ALL NATIONS BAPTIST CHURCH

England & Wales · Charity number 1133860

Details

Other names	ALL NATIONS CHURCH, LONDON
Status	Registered
Legal form	Previously excepted
Registered	2010-01-28
Register	View on the Charity Commission register

Contact

Address	All Nations Baptist Church 12 Poynders Road London SW4 8NY
Phone	02086730639
Email	linda@bonnevillechurch.com
Website	www.allnationschurch.co.uk

Activities

Objects: The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Activities: The charity exist to communicate the christian message and see lives changed as a result of its corporate worship services, prayer gatherings and the christian lifestyle of its members. This is communicated through a dynamic programme of central meetings, small groups and community care activities.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Croydon
- Lambeth
- Merton
- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£172,719	£226,408	-	-
2023-09-30	£218,123	£323,161	-	-
2022-09-30	£187,914	£598,666	-	-
2021-09-30	£196,160	£359,937	-	-
2020-09-30	£224,430	£254,378	-	-
2019-09-30	£182,793	£116,801	-	-

Trustees

Name	Role	Appointed
DEBBIE LINTON-GORDON		2015-10-01
LINDA NEAL		

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ALL NATIONS BAPTIST CHURCH

England & Wales - Charity number 1133860

Accounts

ALL NATIONS BAPTIST CHURCH

BOARD OF ELDER'S REPORT AND ACCOUNTS

FOR THE YEAR ENDED

30th SEPTEMBER 2024
To be added in section

ALL NATIONS BAPTIST CHURCH

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ALL NATIONS BAPTIST CHURCH

CHARITY INFORMATION
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Charity Registration No,	1133860
Principal Address	12 Poynders Road Clapham Park London SW4 8NY
Registered Office	12 Poynders Road Clapham Park London SW4 8NY
Bankers	Barclays Bank PLC 1 Churchill Place London E14 5HP Natwest Bank Balham Branch 128 Balham High Road London SW12 9AE
Independent Examiner	Judy Newman BSc., MAAT Newman Nede & Co 1 Bromley Lane Chislehurst Kent BR7 6LH

ALL NATIONS BAPTIST CHURCH

THE REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30th SEPTEMBER 2024

The Board of Elders/Trustees present their report and accounts for the year 30th September 2024

The accounts have been prepared in accordance with the accounting policies set out in Note I to the accounts and comply with the charity's constitution, applicable law and the requirements of the Statement

of Recommended Practice, "Accounting and Reporting by Charities".

The structure of the Charity

The Charity is registered in England and Wales with the Charity Commission under number 1133860.

Legal Structure

The Governing document of the charity is the All-Nations Baptist Church Constitution which was adopted on 27th September, 2009.

The members of the Board of Elders/Trustees of the Charity during the year

The following persons were trustees during the year ended 30/09/24:

- Pastor Paul Ogunyemi
- Mrs. Linda Neal
- Mrs. Debbie Linton-Gordon

The trustees are all individuals. All trustees are members of the charity.

Methods used to recruit and appoint new charity trustees

Clause 15.2 of the charity's Constitution states that "The Church Partners' Meeting shall appoint Trustees to be responsible for the governance of the Church and where there is a Minister that person is a Trustee because of their role and responsibilities. Subject to any specific or general directions of the Church Partners Meeting and the provisions of 9.2 the control management and administration of the Church shall be by the Trustees, save that the Trustees are not required to do anything that would cause them to be in breach of this Constitution or any trustee duty placed upon them as a result of this role."

The object of the Charity and how it's attempting to achieve the objectives

The principal purpose of All Nations Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

The charity is part of a wider network with: London

Baptist Association

The Evangelical Alliance

Churches Together in England

The charity's relationship with related parties

We are affiliated members through the membership of the Baptist Union of Great Britain.

Objectives achieved in the year, a review of activities and significant changes

In accordance with the objectives set out in the constitution of the charity, the church holds church services, prayer meetings, bible studies, Partners Meetings, and other group support sessions. The church has reformed its Pastoral Care groups.

The church continues to support the Foodbank which provides food to local people in crisis although as there are now more Foodbank branches in Lambeth the Clapham Park Branch located on our premises has now closed.

The board of Elders/Trustees are satisfied with the performance of the charity during the year and the position at 30th September 2024 and consider that the church is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Significant changes and developments and plan for the future

The 2023/24 year has focused primarily on completing the outstanding work on the external and the interior of the building. The ground floor open area will give more opportunity for a number of varied activities and for possible use as a community cafe. The café opened for a trial period and is currently under review as to whether it is a viable option at this time.

In 2024/25 this open space will enable our congregation to engage and have positive interaction with the local community. It is hoped it can also be used as a safe and warm work space for those who need online access etc. The community are now able to use or hire out the various rooms for private and community events.

The church will also focus on becoming more of a local presence in the community with our Care groups planning several community events each year eg Christmas Market ,Games nights Seed Swaps etc

The Raphael Nursery who have agreed a long lease agreement with the Church whereby they are renovating the current space used as a Nursery continues. The cost of the works is still being offset over the period of the lease.

The difference the charity's performance during the year has made to the beneficiaries of the charity

The Charity continues to minister to the spiritual needs of the residents of Clapham Park and the nearby environment, providing evangelism, Christian counselling and discipleship where necessary. Through its community activities, we have interacted with a wider range of people thus enabling better understanding of their needs which we either address or signpost to other organisations who can assist.

How the charity makes decisions and how decisions are delegated

Decisions are made at two main levels; the Eldership Board and the Partners Meeting. The Eldership Board meets bi-monthly and as required based on need and the Partners meetings held three times a year as a basic requirement but special meetings can be requested based on need. At the Partners Meeting, the Elders report back to the members all issues concerning the church and field a discussion of the issues. Voting may take place on various issues where required. Decisions are taken on which individuals or groups will implement any decisions taken. Minutes of these meetings are recorded.

Finances

The accounts will be done on an accrual's basis. Income and expenditure from our Income Generating Activities, i.e. Molly Berry House, are included in the annual figures.
Property values are also reported.

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatories being required for payments

from the bank.

Trustees in office on the date the report was approved were:
- Mrs. Linda Neal
- Mrs. Debbie Linton-Gordon

The Elders/Trustees identify major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular, those related to the operations and finances of the charity.

The Elders/Trustees then review any major risks which have been identified and establish systems to mitigate those risks. The church is satisfied that the systems are in place to mitigate their exposure to major risks which have been identified and reviewed.

Statement of Trustees Responsibilities

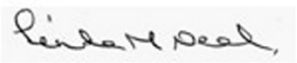
It is the responsibility of the Board of Elders to comply with the Charities Act 2011 and the Charities Regulations 2(X)8 and to ensure that accounts are prepared which comply with FRS102 SORP 2015 for each financial year, and which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of income over expenditure for that period.

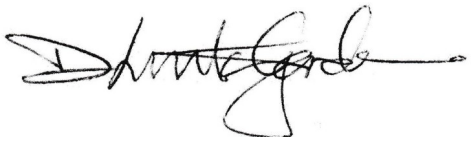
In preparing those financial statements, the elders are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts.
- Prepare the financial statements as a going concern basis unless it is inappropriate to presume that the charity will continue.

The Board of Elders are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention of fraud and other irregularities.

Signed on Behalf of the Board of Elders Trustees.

Linda Neal - Elder  Date 10th February 2026

Debbie Linton-Gordon  Date 10th February 2026

Charity Registration Number : 1133860

ALL NATIONS BAPTIST CHURCH

A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2024

ALL NATIONS BAPTIST CHURCH

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ALL NATIONS BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Trustees	Debbie Linton Gordon Linda Neal Pastor Paul Ogunyemi
Charity Number	1133860
Registered Office	12 Poynders Road LONDON SW4 8NY
Bankers	Barclays Bank PLC 1 Churchill Place London E14 5HP Natwest Bank Balham Branch 128 Balham High Road London SW12 9AE
Independent Examiner	Judy Newman BSc MAAT Newman Nede & Co 1 Bromley Lane Chislehurst Kent BR7 6LH

ALL NATIONS BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:						
Donations and legacies	2	43,542.76	6,199.56	-	49,742.32	71,744.26
Charitable activities	3	7,027.57	-	-	7,027.57	36,585.65
Investments	4	31,731.00	84,218.00	-	115,949.00	109,792.85
Total		**82,301.33**	**90,417.56**	**-**	**172,718.89**	**218,122.76**
Expenditure on:						
Raising funds	6	43,745.08	55,114.30	-	98,859.38	142,696.08
Charitable activities	7	78,835.98	2,364.71	-	81,200.68	107,259.90
Other	9	46,347.56	-	-	46,347.56	73,205.41
Total		**168,928.62**	**57,479.01**	**-**	**226,407.63**	**323,161.39**
Net income/(expenditure)		**(86,627.29)**	**32,938.55**	**-**	**(53,688.74)**	**(105,038.63)**
Other recognised gains/(losses):						
Other gains/(losses)		-	-	-	-	20,067.54
Net movement in funds		**(86,627.29)**	**32,938.55**	**-**	**(53,688.74)**	**(84,971.09)**
Reconciliation of funds:						
Total funds brought forward		(148,727.11)	(132,902.98)	21,776.00	(259,854.09)	(174,883.00)
Total funds carried forward		**(235,354.40)**	**(99,964.43)**	**21,776.00**	**(313,542.83)**	**(259,854.09)**

ALL NATIONS BAPTIST CHURCH

BALANCE SHEET

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Recommended categories by activity	Notes	Total Funds 2024 £	Total Funds 2023 £
Fixed assets			
Tangible assets	13	4,057,720.76	4,104,068.49
Total fixed assets		**4,057,720.76**	**4,104,068.49**
Current assets			
Cash at bank and in hand	14	18,131.84	51,898.68
Total current assets		**18,131.84**	**51,898.68**
Creditors: amounts falling due within one year	15	90,062.01	95,219.15
Net current liabilities		(71,930.17)	(43,320.47)
Total assets less current liabilities		**3,985,790.59**	**4,060,748.02**
Creditors: amounts falling due after one year	16	448,861.42	470,130.11
Total net assets		**3,536,929.17**	**3,590,617.91**
Funds of the Charity			
Unrestricted funds	19	(235,354.40)	(148,727.11)
Restricted funds	19	(99,964.43)	(132,902.98)
Endowment funds	19	21,776.00	21,776.00
Revaluation reserve		3,850,472.00	3,850,472.00
Total funds		**3,536,929.17**	**3,590,617.91**

The financial statements were approved by the trustees on 20 May 2026 and signed on its behalf by:

Debbie Linton Gordon
Turstees

Date : **20 May 2026**

Charity for All Nations Baptist Church is a Charitable Company (Limited by Guarantee) in Charity Commission for England and Wales. The registered office is 12 , Poynders Road, LONDON, SW4 8NY.

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Change of accounting policy

The accounts present a true and fair view and there has not been any changes in accounting policies in the current period. Accounting policies adopted are those outlined in note { }. (YES)

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP). (YES)

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP). (YES)

1.6 Income from donations or grants

Grants and donations are only included in the SOFA when the general income recognition criteria met (5.10 to 5.12 FRS 102 SORP)

In the case of performance related grants income must only be recognized to the extant that the charity has provide the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.18 FRS 102 SORP).

1.7 Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.8 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.9 Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. (N/a)

1.10 Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

- **a) Donated goods for distribution to beneficiaries**

  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. (YES)

- **b) Donated goods for resale**

  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. (YES)

- **c) Donated goods and services capitalised as Tangible fixed assets**

  Goods donated for on-going use by a charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SoFA. (YES)

1.11 Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. (YES)

1.12 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. (YES)

1.13 Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA. (YES)

1.14 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. (NO)

1.15 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts. (YES)

1.16 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. (YES)

1.17 Financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. The charity did not hold any financial instruments during the year ended 2024 (2023: Nil).

1.18 Intangible fixed assets

Intangible fixed assets are non-monetary fixed assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. Intangible fixed assets include goodwill purchased on the acquisition of a business and/or purchased intangible assets such as concessions, patents, licences, trademarks and similar rights. Although such assets lack physical substance they provide an on-going economic benefit to the charity.

Intangible fixed assets are capitalised and included at cost and are amortised on a straight-line (or a more appropriate systematic) basis over their useful economic lives. The charity did not hold any intangible fixed assets during the year ended 2024 (2023: Nil).

1.19 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	**05/06/2018**
the name of independent valuer, if applicable	Natwest Bank
the methods applied and significant assumption	estimates based on other properties on the market in the area, the condition of the properties, and market conditions
the carrying amount that would have been recognised had the assets been carried under the cost model	

1.20 Investments

They are valued at cost.

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. (N/a)

1.21 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. (YES)

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Donation and gifts	43,542.76	6,199.56	49,742.32	71,744.26
Total	**43,542.76**	**6,199.56**	**49,742.32**	**71,744.26**

3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Foodbank	7,027.57	7,027.57	36,585.65
Total	**7,027.57**	**7,027.57**	**36,585.65**

4. Income from Investments

Analysis	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Rental and leasing income	31,731.00	84,218.00	115,949.00	109,792.85
Total	**31,731.00**	**84,218.00**	**115,949.00**	**109,792.85**

5. Donated Goods, Facilities and Services

The value of food is not estimated in monetary terms. The public and other churches donate food for Foodbank. The food is weighed in when received, and weighed out when given out. A number of unpaid volunteers assist with running the Foodbank.

6. Expenditure on Raising Funds

Analysis	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Operating membership schemes and social lotteries	-	53,000.00	53,000.00	-
Rent collection, property repairs and maintenance charges	15,024.66	-	15,024.66	89,873.42
Wages and salaries	20,154.41	-	20,154.41	34,041.56
Total	**35,179.07**	**53,000.00**	**88,179.07**	**123,914.98**
Support Costs	8,566.02	2,114.30	10,680.32	18,781.10
	43,745.08	**55,114.30**	**98,859.38**	**142,696.08**

7. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Foodbank	10,679.07	10,679.07	45,252.10
Bank charges	77.57	77.57	-
Donations	-	-	186.79
Legal/professional fees	1,450.00	1,450.00	-
Total	**12,206.64**	**12,206.64**	**45,438.89**
Support Costs	66,629.34	68,994.04	61,821.01
	78,835.98	**81,200.68**	**107,259.90**

8. Support Costs

	Total funds 2024	Total funds 2023
Analysis	**£**	**£**
Support Costs		
Insurance	6,226.48	3,946.46
Utilities	7,051.61	12,715.87
Subscriptions	3,144.22	154.36
Miscellaneous	4,938.32	17,281.61
Motor vehicle	-	3,463.90
Governance Costs		
General administrative expenses	18,179.51	7,433.65
Bank interest	37,037.82	31,409.06
Accountants fees	3,096.40	4,197.20
	79,674.36	**80,602.11**

9. Other Expenditure

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	**£**	**£**
Depreciation Charge for the Year - Fixtures & Fittings	4,597.56	4,597.56	7,822.51
Depreciation Charge for the Year - Freehold Land & Buildings	41,750.00	41,750.00	41,750.00
Sundry expenses	-	-	23,632.90
Total	**46,347.56**	**46,347.56**	**73,205.41**

10. Details of certain Items of Expenditure

	This year	Last year
	£	**£**
Independent examiner’s fees	450	450
Assurance services other than audit or independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		

11. Employee’s Emoluments

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	20,142	34,042
Social security costs		488
Pension costs (defined contribution scheme)	12	12
Other employee benefits		
Total staff costs		

This year:

The expenditure on staff working for the charity whose contracts are with and are paid by a related party	**None**

Last year:

The expenditure on staff working for the charity whose contracts are with and are paid by a related party	**None**

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	**TRUE**

11.2 Average head count in the year

		This year £	Last year £
The parts of the charity in which the employees work	Fundraising		
	Charitable Activities	2	2
	Governance	2	2
	Other		
	Total	**4**	**4**

11.3 Ex-gratia payments to employees and others (excluding trustees)

None

11.4 Redundancy payments

None

12. Defined contribution Pension Scheme

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	12	12

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Contribution to London Baptist Association pension Fund	Contribution to London Baptist Association pension Fund

13. Tangible Fixed Assets

	Freehold Land & Buildings	Fixtures & Fittings
	£	£
13.1 Cost or valuation		
At 01 October 2023	4,175,000.00	42,617.83
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 30 September 2024	**4,175,000.00**	**42,617.83**
13.2 Depreciation and impairments		
At 01 October 2023	81,750.00	31,799.51
Charge for the year	41,750.00	4,597.56
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 30 September 2024	**123,500.00**	**36,397.07**
13.3 Net book value		
At 01 October 2023	4,093,250.00	10,818.32
At 30 September 2024	**4,051,500.00**	**6,220.76**

14. Cash at bank and in hand

Analysis	Total funds 2024	Total funds 2023
	£	£
Barclays accounts	7,494.88	2,361.24
Natwest accounts	10,636.96	6,086.00
Barclays Foodbank account	-	43,451.44
Other	-	-
Total	**18,131.84**	**51,898.68**

15. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2024	Total funds 2023
	£	£
Trade creditors	24,209.12	24,209.12
Accruals and deferred income	7,473.85	12,630.99
Current maturity of bank loan	58,379.04	58,379.04
Total	**90,062.01**	**95,219.15**

16. Creditors: Amounts falling due after one year

Analysis of Creditors	Total funds 2024	Total funds 2023
	£	£
Accruals for grants payable	25,000.00	25,000.00
Bank loans and overdrafts	423,861.42	445,130.11
Total	**448,861.42**	**470,130.11**

17. Deferred Income

No material items of deferred income has been included in the accounts.

18. Fair value of assets and liabilities

	This year	Last year
Please provide details of the charitys exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Exposure to credit risk £0; Liquidity risk £90,062.01 Market risk £0	Exposure to credit risk £0; Liquidity risk £95,219.15 Market risk £0
Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None	None

19. Charity funds

19.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds				
	(148,727.11)	82,301.33	168,928.62	(235,354.40)
Restricted funds				
	(132,902.98)	90,417.56	57,479.01	(99,964.43)
Endowment funds				
	21,776.00	-	-	21,776.00
Total	**(259,854.09)**	**172,718.89**	**226,407.63**	**(313,542.83)**

19.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Gains and losses	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
	45,838.00	59,854.89	274,487.54	20,067.54	(148,727.11)
Restricted funds					
	(242,497.00)	158,267.87	48,673.85	-	(132,902.98)
Endowment funds					
	21,776.00	-	-	-	21,776.00
Total	**(174,883.00)**	**218,122.76**	**323,161.39**	**20,067.54**	**(259,854.09)**

20. Transactions with trustees and related parties

20.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

		Amounts paid or benefit value				
Name of trustee	**Legal authority (eg order, governing document)**	**Remuneration**	**Pension contribution**	**Redundancy (including loss of office)/ex gratia**	**Other**	**TOTAL**
		£	**£**	**£**	**£**	**£**
Rev Paul Ogunyemi	Governing document	9,590	12			**9,602**
						-
						-
						-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

		Amounts paid or benefit value				
Name of trustee	**Legal authority (eg order, governing document)**	**Remuneration**	**Pension contribution**	**Redundancy (including loss of office)/ex gratia**	**Other**	**TOTAL**
		£	**£**		**£**	**£**
Rev Paul Ogunyemi	Governing document	9,960	12			**9,972**
						-
						-
						-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

20.2 Trustees' expenses

None

20.3 Transaction(s) with related parties

None

21. Average Number of Employees

	This year £	Last year £
Fundraising	2	2
Charitable Activities	2	2
Governance		
Other		
Total	**4**	**4**

Average number of employees during this year : 4 and last year : 4

ALL NATIONS BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Independent Examiner's Report to the Trustees of All Nations Baptist Church

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2024, which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Responsibilities and Basis of the Report

As the Charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under Section 145 of the 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

The Charity's gross income did not exceed £250,000, and I am qualified to undertake the examination.

I have completed my examination.

I confirm that no material matters have come to my attention in connection with the examination, which gives me cause to believe that, in any material respect:

1. the accounting records were not kept in accordance with Section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did 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.

Name: **Judy Newman BSc MAAT Newman Nede & Co**

Date: **20 May 2026**

ALL NATIONS BAPTIST CHURCH

England & Wales - Charity number 1133860

Accounts

Charity Registration Number : 1133860

ALL NATIONS BAPTIST CHURCH

A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2023

ALL NATIONS BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Trustees	Debbie Linton Gordon Linda Neal Rev Paul Ogunyemi
Charity Number	1133860
Registered Office	12 Poynders Road LONDON SW4 8NY
Bankers	Natwest Bank Balham Branch 128 Balham High Road London SW12 9AE Barclays Bank PLC 1 Churchill Place London E14 5HP
Independent Examiner	Judy Newman BSc MAAT Newman Nede & Co 1 Bromley Lane Chislehurst Kent BR7 6LH

ALL NATIONS BAPTIST CHURCH

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ALL NATIONS BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 September 2023.

The accounts have been prepared in accordance with the accounting policies set out in Note I to the accounts and comply with the charity's constitution, applicable law and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities'.

The structure of the Charity

The Charity is registered in England and Wales with the Charity Commission under number 1133860.

Legal Structure

The Governing document of the charity is the All-Nations Baptist Church Constitution which was adopted on 27th September, 2009.

The members of the Board of Elders/Trustees of the Charity during the year

The following persons were trustees during the year ended 30/09/23:

- Pastor Paul Ogunyemi
- Mrs. Linda Neal
- Mrs. Debbie Linton-Gordon

The trustees are all individuals. All trustees are members of the charity.

Methods used to recruit and appoint new charity trustees

Clause 15.2 of the charity's Constitution states that 'The Church Partners' Meeting shall appoint Trustees to be responsible for the governance of the Church and where there is a Minister that person is a Trustee because of their role and responsibilities. Subject to any specific or general directions of the Church Partners Meeting and the provisions of 9.2 the control management and administration of the Church shall be by the Trustees, save that the Trustees are not required to do anything that would cause them to be in breach of this Constitution or any trustee duty placed upon them as a result of this role.'

The object of the Charity and how it's attempting to achieve the objectives

The principal purpose of All Nations Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

The charity is part of a wider network with: London Baptist Association

The Evangelical Alliance

Churches Together in England

The charity's relationship with related parties

We are affiliated members through the membership of the Baptist Union of Great Britain.

Objectives achieved in the year, a review of activities and significant changes

In accordance with the objectives set out in the constitution of the charity, following the Covid 19 pandemic and a period of building refurbishment the church returned to face to face meetings including church services, prayer meetings, bible studies, Partners Meetings, and other group support sessions.

The church continued to support the following local work:

o Foodbank which provides food to local people in crisis

The board of Elders/Trustees are satisfied with the performance of the charity during the year and the position at 30th September 2023 and consider that the church is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Significant changes and developments and plan for the future

The 2023/24 year will focus primarily on completing the interior of the building and to enable active use for church members. The ground floor area will be kept as open space that can be used as a community cafe. Despite some delay we intend to partner with a local cafe and open a coffee shop that will act as a local community hub. This will enable our congregation to engage and have positive interaction with the local community. The cafe will also provide space for those who need a computer and online access etc. As there are now several Foodbanks in the Lambeth Borough, the Clapham Park Foodbank moved to a new location in Lambeth.

The Raphael Nursery have agreed a long lease agreement with the Church whereby they renovate the current space used as a Nursery. The cost of the works is being offset over the period of the lease.

The difference the charity's performance during the year has made to the beneficiaries of the charity

The Charity continues to minister to the spiritual needs of the residents of Clapham Park and the nearby environment, providing evangelism, Christian counselling and discipleship where necessary. Through its community activities, we have interacted with a wider range of people thus enabling better understanding of their needs which we either address or signpost to other organisations who can assist.

How the charity makes decisions and how decisions are delegated

Decisions are made at two main levels; the Eldership Board and the Partners Meeting. The Eldership Board meets bi-monthly and as required based on need and the Partners meetings held three times a year as a basic requirement but special meetings can be requested based on need. At the Partners Meeting, the Elders report back to the members all issues concerning the church and field a discussion of the issues. Voting may take place on various issues where required. Decisions are taken on which individuals or groups will implement any decisions taken. Minutes of these meetings are recorded.

Finances

The accounts will be done on an accrual's basis. Income and expenditure from our Income Generating Activities, i.e. Molly Berry House, are included in the annual figures.

Property values are also reported.

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatories being required for payments from the bank.

Trustees in office on the date the report was approved were:

- Pastor Paul Ogunyemi
- Mrs. Linda Neal
- Mrs. Debbie Linton-Gordon

The Elders/Trustees identify major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular, those related to the operations and finances of the charity.

The Elders/Trustees then review any major risks which have been identified and establish systems to mitigate those risks. The church is satisfied that the systems are in place to mitigate their exposure to major risks which have been identified and reviewed.

Statement of Trustees Responsibilities

It is the responsibility of the Board of Elders to comply with the Charities Act 2011 and the Charities Regulations 2(X)8 and to ensure that accounts are prepared which comply with FRS102 SORP 2015 for each financial year, and which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of income over expenditure for that period.

1. In preparing those financial statements, the elders are required to:
2. Select suitable accounting policies and then apply them consistently.
3. Make judgements and estimates that are reasonable and prudent
4. Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts.
5. Prepare the financial statements as a going concern basis unless it is inappropriate to presume that the charity will continue.

The Board of Elders are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention of fraud and other irregularities.

This report was approved by the trustees and signed on its behalf by:

Debbie Linton Gordon,Linda Neal
Trustee

Date : **10 December 2025**

ALL NATIONS BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Independent Examiner’s Report to the Trustees of All Nations Baptist Church

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 30th September 2023 which consists of the statement of financial activities, balance sheet and the related notes

Respective Responsibilities of Trustees and Examiner

The charity’s trustees are responsible for the preparation of the accounts.

The charity’s trustees consider that an audit is not required for the year ended 30 September 2023 under section 144(2) of the Charities Act 2011 (the “2011 Act”) and that an independent examiner is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether any matters have come to my attention.

Basis of Independent Examiner’s Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosure in the accounts, and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is therefore limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; and
- to have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (effective January 2016), have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Judy Newman BSc MAAT Newman Nede & Co**

Date: **10 December 2025**

ALL NATIONS BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:						
Donations and legacies	2	34,289.89	37,454.37	-	71,744.26	23,280.00
Charitable activities	3	-	36,585.65	-	36,585.65	29,731.00
Investments	4	25,565.00	84,227.85	-	109,792.85	130,885.00
Total		**59,854.89**	**158,267.87**	**-**	**218,122.76**	**183,896.00**
Expenditure on:						
Raising funds	6	129,497.32	13,198.76	-	142,696.08	310,799.50
Charitable activities	7	71,784.82	35,475.08	-	107,259.90	285,095.50
Other	9	73,205.41	-	-	73,205.41	2,772.00
Total		**274,487.54**	**48,673.85**	**-**	**323,161.39**	**598,667.00**
Net income/(expenditure)		**(214,632.65)**	**109,594.02**	**-**	**(105,038.63)**	**(414,771.00)**
Other recognised gains/(losses):						
Other gains/(losses)		20,067.54	-	-	20,067.54	4,018.00
Net movement in funds		**(194,565.11)**	**109,594.02**	**-**	**(84,971.09)**	**(410,753.00)**
Reconciliation of funds:						
Total funds brought forward		45,838.00	(242,497.00)	21,776.00	(174,883.00)	235,870.00
Total funds carried forward		**(148,727.11)**	**(132,902.98)**	**21,776.00**	**(259,854.09)**	**(174,883.00)**

ALL NATIONS BAPTIST CHURCH

BALANCE SHEET

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Recommended categories by activity	Notes	Total Funds 2023 £	Total Funds 2022 £
Fixed assets			
Tangible assets	14	4,104,068.49	4,139,709.00
Total fixed assets		**4,104,068.49**	**4,139,709.00**
Current assets			
Debtors	15	-	1,500.00
Cash at bank and in hand	17	51,898.68	120,925.00
Total current assets		**51,898.68**	**122,425.00**
Creditors: amounts falling due within one year	18	95,219.15	46,545.00
Net current assets/(liabilities)		**(43,320.47)**	**75,880.00**
Total assets less current liabilities		**4,060,748.02**	**4,215,589.00**
Creditors: amounts falling due after one year	19	470,130.11	540,000.00
Total net assets		**3,590,617.91**	**3,675,589.00**
Funds of the Charity			
Unrestricted funds	22	(148,727.11)	45,838.00
Restricted funds	22	(132,902.98)	(242,497.00)
Endowment funds	22	21,776.00	21,776.00
Revaluation reserve		3,850,472.00	3,850,472.00
Total funds		**3,590,617.91**	**3,675,589.00**

The financial statements were approved by the trustees on 10 December 2025 and signed on its behalf by:

Debbie Linton Gordon,Linda Neal
Trustee

Date : **10 December 2025**

ALL NATIONS BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Change of accounting policy

The accounts present a true and fair view and there has not been any changes in accounting policies in the current period. Accounting policies adopted are those outlined in note { }. (YES)

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP). (YES)

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP). (YES)

1.6 Income from donations or grants

Grants and donations are only included in the SOFA when the general income recognition criteria met (5.10 to 5.12 FRS 102 SORP)

In the case of performance related grants income must only be recognized to the extant that the charity has provide the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.18 FRS 102 SORP).

1.7 Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.8 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.9 Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. (N/a)

1.10 Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

- **a) Donated goods for distribution to beneficiaries**

  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. (YES)

- **b) Donated goods for resale**

  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. (YES)

- **c) Donated goods and services capitalised as Tangible fixed assets**

  Goods donated for on-going use by a charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SoFA. (YES)

1.11 Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. (YES)

1.12 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. (YES)

1.13 Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA. (YES)

1.14 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. (NO)

1.15 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts. (YES)

1.16 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. (YES)

1.17 Financial instruments

The charity accounts for basic financial instruments on initial organization as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP (N/a)

1.18 Intangible fixed assets

Intangible fixed assets are non-monetary fixed assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. Intangible fixed assets include goodwill purchased on the acquisition of a business and/or purchased intangible assets such as concessions, patents, licences, trademarks and similar rights. Although such assets lack physical substance they provide an on-going economic benefit to the charity.

Intangible fixed assets are capitalised and included at cost and are amortised on a straight-line (or a more appropriate systematic) basis over their useful economic lives on the following basis: (YES)

1.19 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	**05/06/2018**
the name of independent valuer, if applicable	Natwest Bank
the methods applied and significant assumption	estimates based on other properties on the market in the area, the condition of the properties, and market conditions
the carrying amount that would have been recognised had the assets been carried under the cost model	

1.20 Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.

Heritage assets initially recognised at cost may continue to be carried at historical cost subject to any depreciation or impairment, or charities may choose to adopt a policy of valuation.

A heritage asset must be depreciated over its useful economic life. However, certain heritage assets may have indefinite lives and are therefore not depreciated. In either case, a heritage asset must be reviewed at the reporting date for impairment. Impairment may be due to physical deterioration, breakage, new evidence giving rise to doubts as to its authenticity, or other factors. (YES)

1.21 Investments

They are valued at cost.

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. (N/a)

1.22 Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. (N/a)

1.23 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. (YES)

1.24 Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. (NO)

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Donation and gifts	34,289.89	37,454.37	71,744.26	22,656.00
General grants provided by Government/other charities	-	-	-	624.00
Total	**34,289.89**	**37,454.37**	**71,744.26**	**23,280.00**

3. Income from Charitable Activities

Analysis	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£
Foodbank	36,585.65	36,585.65	29,731.00
Total	**36,585.65**	**36,585.65**	**29,731.00**

4. Income from Investments

Analysis	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Rental and leasing income	25,565.00	84,227.85	109,792.85	130,885.00
Total	**25,565.00**	**84,227.85**	**109,792.85**	**130,885.00**

Restricted funds dominated by rental income (Molly Berry House).

5. Donated Goods, Facilities and Services

The value of food is not estimated in monetary terms.
The public and other churches donate food for Foodbank. The food is weighed in when received, and weighed out when given out. A number of unpaid volunteers assist with running the Foodbank.

6. Expenditure on Raising Funds

Analysis	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Rent collection, property repairs and maintenance charges	89,070.34	803.08	89,873.42	29,104.00
Wages and salaries	24,518.63	9,522.93	34,041.56	37,987.00
Total	**113,588.97**	**10,326.01**	**123,914.98**	**67,091.00**
Support Costs	15,908.34	2,872.76	18,781.10	243,708.50
	129,497.32	**13,198.76**	**142,696.08**	**310,799.50**

7. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Ministry expenses	-	-	-	115.00
Foodbank	14,011.14	31,240.96	45,252.10	37,627.00
Donations	-	186.79	186.79	3,645.00
Total	**14,011.14**	**31,427.75**	**45,438.89**	**41,387.00**
Support Costs	57,773.68	4,047.34	61,821.01	243,708.50
	71,784.82	**35,475.08**	**107,259.90**	**285,095.50**

Fifty percent of the support costs, excluding governance costs, have been allocated to fundraising, with the remaining 50% directed toward charitable activities. Governance costs are solely attributed to charitable activities.

8. Support Costs

	Total funds 2023	Total funds 2022
Analysis	**£**	**£**
Support Costs		
Manse cost	-	4,497.00
Building project	-	459,897.00
Insurance	3,946.46	3,092.00
Utilities	12,715.87	3,199.00
Subscriptions	154.36	839.00
Miscellaneous	17,281.61	-
Motor vehicle	3,463.90	2,835.00
Governance Costs		
General administrative expenses	7,433.65	7,544.00
Bank interest	31,409.06	-
Accountants fees	4,197.20	5,514.00
	80,602.11	**487,417.00**

9. Other Expenditure

Analysis	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£
Depreciation Charge for the Year - Fixtures & Fittings	7,822.51	7,822.51	2,772.00
Depreciation Charge for the Year - Freehold Land & Buildings	41,750.00	41,750.00	-
Sundry expenses	23,632.90	23,632.90	-
Total	**73,205.41**	**73,205.41**	**2,772.00**

10. Extraordinary Items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year	last year
		£	£
Extraordinary item 1	Property repairs and maintenance costs increased significantly this year due to essential works.	89,873	29,104
Extraordinary item 2	An insurance reimbursement of £20,067.54 was received against property maintenance.	20,068	0
Total extraordinary items		**109,941**	**29,104**

11. Details of certain Items of Expenditure

	This year	Last year
	£	£
Independent examiner's fees	**450**	**450**
Assurance services other than audit or independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		

12. Employee's Emoluments

12.1 Staff Costs

	This year £	Last year £
Salaries and wages	34,042	34,587
Social security costs	488	288
Pension costs (defined contribution scheme)	12	3,113
Other employee benefits		
Total staff costs		

This year:

The expenditure on staff working for the charity whose contracts are with and are paid by a related party	**None**

Last year:

The expenditure on staff working for the charity whose contracts are with and are paid by a related party	

The number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	**TRUE**

12.2 Average head count in the year

	This year	Last year
	£	**£**
Fundraising		
Charitable Activities	2	2
Governance	2	2
Other		
Total	**4**	**4**

12.3 Ex-gratia payments to employees and others (excluding trustees)

None

The parts of the charity in which the employees work

12.4 Redundancy payments

None

13. Defined contribution Pension Scheme

	This year	Last year
	£	**£**
Amount of contributions recognised in the SOFA as an expense	12	3,113

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Contribution to London Baptist Association pension Fund

No

No

14. Tangible Fixed Assets

	Freehold Land & Buildings	Fixtures & Fittings
	£	£
14.1 Cost or valuation		
At 01 October 2022	4,175,000.00	28,686.00
Additions	-	13,932.00
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 30 September 2023	**4,175,000.00**	**42,618.00**
14.2 Depreciation and impairments		
At 01 October 2022	40,000.00	23,977.00
Charge for the year	41,750.00	7,822.51
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 30 September 2023	**81,750.00**	**31,799.51**
14.3 Net book value		
At 01 October 2022	4,135,000.00	4,709.00
At 30 September 2023	**4,093,250.00**	**10,818.49**

15. Debtors: Amounts falling due within one year

	Total funds 2022
	£
Trade debtors	1,500.00
Total	**1,500.00**

16. Debtors: Amounts falling due after one year

There are no debtors falling due after one year in the current financial year.

17. Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Barclays accounts	2,361.24	4,911.00
Barclays Foodbank account	43,451.44	58,348.00
Natwest accounts	6,086.00	34,936.00
Other	-	14,135.00
Charities Fund	-	562.00
Petty cash	-	576.00
Deposit account	-	7,457.00
Total	**51,898.68**	**120,925.00**

18. Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Trade creditors	24,209.12	24,793.00
Accruals and deferred income	12,630.99	20,564.00
Taxation and social security	-	1,121.00
Other creditors	-	67.00
Current maturity of bank loan	58,379.04	-
Total	**95,219.15**	**46,545.00**

19. Creditors: Amounts falling due after one year

	Total funds 2023	Total funds 2022
	£	£
Accruals for grants payable	25,000.00	25,000.00
Bank loans and overdrafts	445,130.11	515,000.00
Total	**470,130.11**	**540,000.00**

20. Deferred Income

No material items of deferred income has been included in the accounts.

21. Fair value of assets and liabilities

Ex

	This year	Last year
Please provide details of the charitys exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Exposure to credit risk £0; Liquidity risk £95,219.15 Market risk £0	Exposure to credit risk £0; Liquidity risk £24,793.00 Market risk £0
Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None	None

22. Charity funds

22.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	45,838.00	59,854.89	274,487.54	-	20,067.54	(148,727.11)
Restricted funds						
	(242,497.00)	158,267.87	48,673.85	-	-	(132,902.98)
Endowment funds						
	21,776.00	-	-	-	-	21,776.00
Total	**(174,883.00)**	**218,122.76**	**323,161.39**	**-**	**20,067.54**	**(259,854.09)**

22.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	30,568.00	71,280.00	56,010.00	-	-	45,838.00
Restricted funds						
	183,526.00	112,616.00	542,657.00	-	4,018.00	(242,497.00)
Endowment funds						
	21,776.00	-	-	-	-	21,776.00
Total	**235,870.00**	**183,896.00**	**598,667.00**	**-**	**4,018.00**	**(174,883.00)**

23. Transactions with trustees and related parties

23.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

		Amounts paid or benefit value				
Name of trustee	**Legal authority (eg order, governing document)**	**Remuneration**	**Pension contribution**	**Redundancy (including loss of office)/ex gratia**	**Other**	**TOTAL**
		£	**£**	**£**	**£**	**£**
Rev Paul Ogunyemi	Governing document	9,960	12			**9,972**
						-
						-
						-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

		Amounts paid or benefit value				
Name of trustee	**Legal authority (eg order, governing document)**	**Remuneration**	**Pension contribution**	**Redundancy (including loss of office)/ex gratia**	**Other**	**TOTAL**
		£	**£**		**£**	**£**
Pastor Paul Ogunyemi		34,875	3,113			**37,988**
						-
						-
						-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

23.2 Trustees' expenses

None

23.3 Transaction(s) with related parties

None

24. Average Number of Employees

Average Employees	This year	Last year
Fundraising	2	2
Charitable Activities	2	2
Governance		
Other		
Total Employees	**4**	**4**

Average number of employees during this year : 4 and last year : 4

ALL NATIONS BAPTIST CHURCH

England & Wales - Charity number 1133860

Accounts

ALL NATIONS BAPTIST CHURCH

BOARD OF ELDER'S REPORT AND ACCOUNTS

FOR THE YEAR ENDED

30th SEPTEMBER 2022

ALL NATIONS BAPTIST CHURCH

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ALL NATIONS BAPTIST CHURCH

CHARITY INFORMATION
FOR THE YEAR ENDED 30TH SEPTEMBER 2022

Charity Registration No.	1133860
Principal Address	12 Poynders Road Clapham Park London SW4 8NY
Registered Office	12 Poynders Road Clapham Park London SW4 8NY
Bankers	Barclays Bank PLC 1 Churchill Place London E14 5HP Natwest Bank Balham Branch 128 Balham High Road London SW12 9AE
Independent Examiner	Judy Newman BSc., MAAT Newman Nede & Co 1 Bromley Lane Chislehurst Kent BR7 6LH

ALL NATIONS BAPTIST CHURCH

THE REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30th SEPTEMBER 2022

The Board of Elders/Trustees presents their report and accounts for the year 30th September 2022

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities".

The structure of the Charity

The Charity is registered in England and Wales with the Charity Commission under number 1133860.

Legal Structure

The Governing document of the charity is the All-Nations Baptist Church Constitution which was adopted on 27th September, 2009.

The members of the Board of Elders/Trustees of the Charity during the year

The following persons were trustees during the year ended 30/09/22:

- Pastor Paul Ogunyemi
- Mrs. Linda Neal
- Mrs. Debbie Linton-Gordon

The trustees are all individuals. All trustees are members of the charity.

Methods used to recruit and appoint new charity trustees

Clause 15.2 of the charity's Constitution states that "The Church Partners' Meeting shall appoint Trustees to be responsible for the governance of the Church and where there is a Minister that person is a Trustee because of their role and responsibilities. Subject to any specific or general directions of the Church Partners Meeting and the provisions of 9.2 the control management and administration of the Church shall be by the Trustees, save that the Trustees are not required to do anything that would cause them to be in breach of this Constitution or any trustee duty placed upon them as a result of this role."

The Object of the Charity and how it's attempting to achieve the objectives

The principal purpose of All Nations Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

The charity is part of a wider network with:
London Baptist Association
The Evangelical Alliance
Churches Together in England

The charity's relationship with related parties

We are affiliated members through the membership of the Baptist Union of Great Britain.

Objectives achieved in the year, a review of activities and significant changes

In accordance with the objectives set out in the constitution of the charity, the church decided to: -

Due to the Covid 19 pandemic, face-to-face meetings were suspended. All church meetings were conducted online through platforms like Zoom. This included church services, prayer meetings, bible studies, Partner's Meetings, and other group support sessions.

The church continued to support the following local work:

- Foodbank which provides food to local people in crisis

The board of Elders/Trustees are satisfied with the performance of the charity during the year and the position at 30th September 2022 and consider that the church is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Significant changes and developments and plan for the future

The 2022/23 year will focus primarily on completing the interior of the building and to enable active use for church members. The ground floor area will be kept as open space that can be used as a community cafe. We intend to partner with a local cafe and open a coffee shop that will act as a local community hub. This will enable our congregation to engage and have positive interaction with the local community. The cafe will also provide space for those who need a computer and online access, etc. As there are now several Foodbanks in the Lambeth Borough, we will be looking to close down the Clapham Park Foodbank so we can focus on evangelism work to bolster church membership.

The Raphael Nursery have proposed a long lease agreement with the Church whereby they renovate the current space used as a Nursery. They intend to create a mezzannine floor, replace the roof, electricals and central heating of the premises. In return, the building cost will be offset over the period of the lease.

The difference the charity's performance during the year has made to the beneficiaries of the charity

The Charity continues to minister to the spiritual needs of the residents of Clapham Park and the nearby environ, providing evangelism, Christian counselling and discipleship where necessary. Through its community activities like Foodbank, we have interacted with a wider range of people thus enabling better understanding of their needs which we either address or signpost to other organisations who can assist.

How the charity makes decisions and how decisions are delegated

Decisions are made at two main levels; the Eldership Board and the Partners Meeting. The Eldership Board meets bi-monthly and as required based on need and the Partners meetings hold three times a year as a basic requirement but special meetings can be requested based on need. At the Partners Meeting, the Elders report back to the members all issues concerning the church and field a discussion of the issues. Voting may take place on various issues where required. Decisions are taking on which individuals or groups to implement any decisions taken. Minutes of these meetings are recorded.

Finances

The accounts will be done on an accrual's basis. Income and expenditure from our Income Generating Activities, i.e. Molly Berry House, are included in the annual figures. Property values are also reported.

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatories being required for payments from the bank.

Trustees in office on the date the report was approved were:
- Pastor Paul Ogunyemi
- Mrs. Linda Neal
- Mrs. Debbie Linton-Gordon

The Elders/Trustees identify major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular, those related to the operations and finances of the charity.

The Elders/Trustees then review any major risks which have been identified and establish systems to mitigate those risks. The church is satisfied that the systems are in place to mitigate their exposure to major risks which have been identified and reviewed.

Statement of Trustees Responsibilities

It is the responsibility of the Board of Elders to comply with the Charities Act 2011 and the Charities Regulations 2008 and to ensure that accounts are prepared which comply with FRS102 SORP 2015 for each financial year, and which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of income over expenditure for that period. In preparing those financial statements, the elders are required to:

- Select suitable accounting policies and then apply them consistently.

- Make judgements and estimates that are reasonable and prudent.

- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts.

- Prepare the financial statements as a going concern basis unless it is inappropriate to presume that the charity will continue.

The Board of Elders are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention of fraud and other irregularities.

Signed on Behalf of the Board of Elders/Trustees.



Date: 30th September 2023

Pastor Paul Kehinde Oluwole Ogunyemi

ALL NATIONS BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT
TO THE BOARD OF ELDERS OF ALL NATIONS BAPTIST CHURCH

I report on the accounts of All Nations Baptist Church for the year ended 30th September 2022 which are set out on pages 5 to 26.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.
The charity's trustees consider that an audit is not required for the year ended 30th September 2022. under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examiner is needed.

It is my responsibility to:
Examine the accounts under section 145 of the 2011 Act.
To follow procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
To state whether particular matters have come to our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosure in the accounts, and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a"true and fair view", and the report is therefore limited to those matters set out in the statement below.

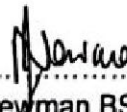
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
(i) to keep accounting records in accordance with section 130 of the 2011 Act;
(ii) to prepare accounts which accord with the accounting records, and comply with the accounting requirements of the 2011 Act, and
(iii) have been prepared in accordance with the methods and principles set out in the FRS102 SORP (effective January 2016).

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



07/10/23

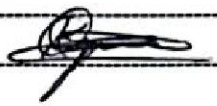
Judy Newman BSc., MAAT
Newman Nede & Co
1 Bromley Lane, Chislehurst, Kent BR7 6LH

Charity Name: All Nations Baptist Church				Charity No.	1133860	
Annual accounts for the period						
	Period start date	01/10/2021	To	Period end date	30/09/2022	

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	23,280	-	-	23,280	23,600
Charitable activities	-	33,749	-	33,749	55,483
Other trading activities	-	-	-	-	-
Investments	48,000	82,885	-	130,885	117,078
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	71,280	116,634	-	187,914	196,160
Resources expended (Note 6)					
Expenditure on:					
Raising funds	3,905	25,199	-	29,104	30,270
Charitable activities	570	40,817	-	41,387	27,922
Separate material item of expense	49,073	476,330	-	525,403	298,550
Other	2,462	310	-	2,772	3,196
Total	56,011	542,655	-	598,666	359,937
Net income/(expenditure) before investment gains/(losses)	15,269	- 426,021	-	- 410,752	- 163,777
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	15,269	- 426,021	-	- 410,752	- 163,777
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	15,269	- 426,021	-	- 410,752	- 163,777
Reconciliation of funds:					
Total funds brought forward	30,568	4,037,328	21,776	4,089,672	4,253,449
Total funds carried forward	45,838	3,611,307	21,776	3,678,921	4,089,672

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets	(Note 11)	-	-	-	-	-
Tangible assets	(Note 10)	4,139,710	-	-	4,139,710	4,138,324
Heritage assets	(Note 12)	-	-	-	-	-
Investments	(Note 13)	-	-	-	-	-
Total fixed assets		4,139,710	-	-	4,139,710	4,138,324
Current assets						
Stocks	(Note 14)	-	-	-	-	-
Debtors	(Note 15)	1,500	-	-	1,500	5,227
Investments	(Note 17)	-	-	-	-	-
Cash at bank and in hand	(Note 20)	120,925	-	-	120,925	477,573
Total current assets		122,425	-	-	122,425	482,800
Creditors: amounts falling due within one year	(Note 16)	46,545	-	-	46,545	22,363
Net current assets/(liabilities)		75,879	-	-	75,879	460,437
Total assets less current liabilities		4,215,589	-	-	4,215,589	4,598,761
Creditors: amounts falling due after one year	(Note 16)	540,000	-	-	540,000	509,088
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		3,675,589	-	-	3,675,589	4,089,673
Funds of the Charity						
Endowment funds	(Note 23)	-		21,776	21,776	21,776
Restricted income funds	(Note 23)		- 242,497		- 242,497	186,856
Unrestricted funds		45,838		-	45,838	30,568
Revaluation reserve		3,850,472			3,850,472	3,850,472
Total funds		3,896,310	- 242,497	21,776	3,675,589	4,089,672

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	PAUL OGUNYEMI	30/01/2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	Yes

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	The board of Elders/Trustees are satisfied with the performance of the charity during the year and the position at 30th September 2019 and consider that the church is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

1.3 Change of accounting policy

The accounts present a true and fair view and there has not been any change in accounting policies in the current period. Accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) Revaluation and depreciation;	Buildings will be revalued every three years, and any chages in valuation will be reflected through Non-distributable Reserves. There is no annual depreciation on buidlings However due to an ongoing work on the the church Premises,Revaluation as per the current policy have been withheld until completion of the project.
(ii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Accumulated depreciation of £85,000 on a property which was affected by a revaluation was reversed in the 2018. Accumulated depreciation of £40,000 on the property which has not been revalued has not been adjusted until there has been a fresh valuation.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Section C Notes to the accounts (cont)

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources, and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓		
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓		
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	✓		
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	✓		
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓		
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	✓		
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	✓		
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.		✓	

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.4 ASSETS

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	✓		
	They are valued at cost.		✓	
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		✓	
	They are valued at cost.			
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		✓	
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	✓		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	✓		
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		✓	
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE None

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	22,656	-	-	22,656	22,976
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	624	-	-	624	624
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	23,280	-	-	23,280	23,600
Charitable activities:	Foodbank	-	29,731	-	29,731	46,376
	Grants provided by government/other charities	-	4,018	-	4,018	9,107
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	33,749	-	33,749	55,483
Income from investments:	Interest income	0	-	-	0	28
	Dividend income	-	-	-	-	-
	Rental and leasing income	48,000	82,885	-	130,885	117,050
	Other	-	-	-	-	-
	Total	48,000	82,885	-	130,885	117,078
TOTAL INCOME		71,280	116,634	-	187,914	196,160

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Income from Molly Berry House rentals , Foodbank donations and grants and Donations to Building Funds

Section C Notes to the accounts (cont)

Note 4 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

The value of food is not estimated in monetary terms

Details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

None

Details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The public and other churches donate food for Foodbank. The food is weighed in when received, and weighed out when given out. A number of unpaid volunteers assist with running the Foodbank.

Note 5 **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	3,905	25,199	-	29,104	30,270
	Refurbishment	-			-	-
	Total expenditure on raising funds	3,905	25,199	-	29,104	30,270
Expenditure on charitable activities	Ministry Expenses	115	-	-	115	130
	Donations and dedicated givings	455	3,190	-	3,645	200
	Foodbank	-	37,627	-	37,627	27,591
	Total expenditure on charitable activities	570	40,817	-	41,387	27,922
Separate material item of expense	Employee costs	22,251	15,736	-	37,987	42,908
	Manse costs	4,497	-	-	4,497	11,468
	Insurance	2,690	402		3,092	5,507
	General administrative expenses	7,544	-		7,544	6,018
	Utilities	2,903	296		3,199	3,319
	Motor Vehicle	2,835	-		2,835	884
	Bookkeeping	5,514			5,514	5,582
	Subscriptions	839			839	1,639
	Building Project		459,897		459,897	221,226
	Total	49,073	476,330	-	525,403	298,550
Other						
	Depreciation on Motor Vehicle	-	-	-	-	-
	Depreciation on Manse	-	-	-	-	-
	Depreciation on Molly Berry House	-	-	-	-	-
	Depreciation on Furniture & Fixtures	2,462	310	-	2,772	3,196
		-	-	-	-	-
	Total other expenditure	2,462	310	-	2,772	3,196
TOTAL EXPENDITURE		56,011	542,655	-	598,666	359,937

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Section C Notes to the accounts

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	450	450
Assurance services other than audit or independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		

Section C Notes to the accounts (cont)

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	34,587	37,611
Social security costs	288	289
Pension costs (defined contribution scheme)	3,113	3,225
Other employee benefits	-	1,782
Total staff costs	37,988	42,908

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	Pastor £9,960 Church Administrator £6,499 Facilities £8,161 Foodbank Manager £9,967 £34,587

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Governance	2	3
Charitable Activities	2	2
Other		
Total	4	5

11.3 Ex-gratia payments to employees and others (excluding trustees)	None
11.4 Redundancy payments	None

Section C Notes to the accounts (cont)

Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

8.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	**£3,113**
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Contribution to London Baptist Association pension Fund

8.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.	No

8.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.	No

Section C Notes to the accounts (cont)

Note 9 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

9.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Foodbank Relief Fund		3,190		3,190
Visiting Preachers		0		0
Birthday Vouchers		178		178
Travel for Volunteers		10		10
Gift cards for foodbank volunteers		581		581
Food / Family Support		0	0	0
Total		3,959	0	3,959

Please enter "Nil" if the charity does not identify and/or allocate support costs.

9.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

No	

Section C Notes to the accounts (cont)

Note 10 Tangible fixed assets

10.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	4,175,000	-	-	24,528	4,199,528
Additions		-	-	4,158	4,158
Revaluations	-	-	-	-	-
At end of the year	4,175,000	-	-	28,686	4,203,686

10.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	SL
** Rate	1%		20%	33%	
At beginning of the year	40,000	-	-	21,205	61,205
Depreciation	-	-	-	2,772	2,772
At end of the year	40,000	-	-	23,977	63,977

** Straight Line ("SL")

10.3 Net book value

Net book value at the beginning of the year	4,135,000	-	-	7,482	4,138,324
Net book value at the end of the year	4,135,000	-	-	4,710	4,139,710

10.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	N/A

10.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	05/06/2018
the name of independent valuer, if applicable	Natwest Bank
the methods applied and significant assumptions	Estimates based on other properties on the market in the area, the condition of the properties, and market conditions
the carrying amount that would have been recognised had the assets been carried under the cost model.	

10.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	None in the period reported
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	Loan of £25,000 from the London Baptist Association repayable only on closure of the church or if the church left the Association
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	0

Note 11	**Intangible assets**	Nil
Note 12	**Heritage assets**	Nil
Note 13	**Investment assets**	Nil
Note 14	**Stocks**	Nil

Section C Notes to the accounts (cont)

Note 15 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

15.1 Analysis of debtors

	This year £	Last year £
Salary advance	-	-
Loans	1,500.0	1,500.0
Trade debtors	-	2,412.6
Prepayments and accrued income	-	1,314.9
Other debtors		
Total	1,500.0	7,962.0

Note 16 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

16.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	25,000	25,000
Bank loans and overdrafts	-	-	515,000	484,088
Trade creditors	24,793	20,036	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	20,564	564	-	-
Taxation and social security	1,121	1,697	-	-
Other creditors	67	67	-	-
Total	46,545	22,363	540,000	509,088

16.2 Deferred income

Section C Notes to the accounts (cont)

Note 17 Provisions for liabilities and charges

17.1

Description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	Accruals of £563.88 for utility bills. Natwest Loan (£515,000) secured on Molly Berry house for repayment of loan and related interest on the facility
- an indication of the uncertainties about the amount or timing of those outflows; and	The charity is 100% sure that when the bills come, they will be paid.
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	There are enough funds in the current account to pay the bills.

17.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	564	1,134
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	- 570
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	**564**	**564**

17.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	N/A
17.4 Where unrestricted funds have been designated to a fund commitment, please disclose	N/A

Note 18 Other disclosures for debtors, creditors and other basic financial instruments

18.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	The charity is confident that the amounts in debtors and creditors will be paid. The charity is also confident that all loans will be paid when due.
18.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	The charity has not provided any financial assets as a form of security

Note 19 Contingent liabilities and contingent assets Nil

Note 20 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	-	-
Barclays accounts	4,911	18,342
Barclays Foodbank account	58,348	93,809
Natwest account	34,936	357,412
Charities fund	562	562
Deposit acccount	7,457	7,457
Petty Cash	576	426
Other	14,135	- 435
Total	120,925	477,573

Note 21 Fair value of assets and liabilities

21.1 Details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Exposure to credit risk £0; Liquidity risk £24793.00; Market risk £0
21.2 Details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None

Note 22 Events after the end of the reporting period

Building Rev

Note 23 Charity funds

23.1 Details of material funds held and movements during the CURRENT reporting period

Details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Colin Ashdown Legacy	EE	Restricted to Building Projects	20,776	-	-	-	-	20,776
Connie Stone Legacy	EE	Restricted to Over 60's work	1,000	-	-	-	-	1,000
Crossroads Fund	R	Restricted to Youth work	2,500	-	-	-	-	2,500
Crossroads Fund	R	Restricted to Counselling work	1,500	-	-	-	-	1,500
Molly Berry House Fund	R	Restricted to paying off Natwest Loan, Tenants deposits, Building projects and other projects	98,818	82,885	- 485,886	-	-	- 304,182
Collection for Syria	R	Restricted for aid to Syria	348	-	-	-	-	348
Building Fund	R	Restricted to Building Projects	1,008	-	-	-	-	1,008
Revaluation Reserve		Revaluation of buidings	3,850,472	-	-	-		3,850,472
Brownies Fund	R	Restricted to Brownies work	50					50
General Purpose Fund	U	Unrestricted	30,568	71,280	- 56,011	-		45,838
Foodbank	R	Restricted to Foodbank activities	82,632	33,747	- 60,099			56,280
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	**4,089,672**	**187,912**	**- 601,996**	**-**	**-**	**3,675,589**

Section C Notes to the accounts (cont)

Note 23 Charity funds (cont)

23.2 Details of material funds held and movements during the PREVIOUS reporting period

Details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balnace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Colin Ashdown Legacy	EE	Restricted to Building Projects	20,776	-	-	-	-	20,776
Connie Stone Legacy	EE	Restricted to Over 60's work	1,000	-	-	-	-	1,000
Crossroads Fund	R	Restricted to Youth work	2,500	-	-	-	-	2,500
Crossroads Fund	R	Restricted to Counselling work	1,500	-	-	-	-	1,500
Molly Berry House Fund	R	Restricted to paying off Natwest Loan, Tenants deposits, Building projects and other projects	275,788	70,750	- 247,720	-	-	98,818
Collection for Syria	R	Restricted for aid to Syria	348	-	-	-	-	348
Building Fund	R	Restricted to Building Projects	1,008	-	-	-	-	1,008
Revaluation Reserve		Revaluation of buidings	3,850,472	-	-	-		3,850,472
Brownies Fund	R	Restricted to Brownies work	50					50
General Purpose Fund	U	Unrestricted	26,926	69,928	- 66,285	-		30,568
Foodbank	R	Restricted to Foodbank activities	73,081	55,483	- 45,932			82,632
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	**4,253,449**	**196,160**	**- 359,937**	**-**	**-**	**4,089,672**

Section C Notes to the accounts (cont)

Note 23 Charity funds (cont)

23.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		None
Between endowment and restricted funds		None
Between endowment and unrestricted funds		None

23.4 Designated funds

Planned use	Purpose of the designation	Amount
	None designated	

Note 24 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

24.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	s	TOTAL
		£	£		£	£
Pastor Paul Ogunyemi	Governing document	9,960	3,113		13,073	13,185

Please give details of why remuneration or other employment benefits were paid.	The Minister may receiver remuneration as per clause 23 of the All NationS Baptist Church Constitution
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

24.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Other (please specify):		
Trustees and persons connected with them received reimbursement for payments made on behalf of the church as follows:.		
P. Ogunyemi	136	1,152
J Modder	0	1,812
L Neal	0	230
TOTAL	£136	£3,194

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	1

24.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	TRUE

Section C	Notes to the accounts	(cont)

Note 25 **Additional Disclosures**

None

ALL NATIONS BAPTIST CHURCH

England & Wales - Charity number 1133860

Accounts

Charity Registration Number 1133860

ALL NATIONS BAPTIST CHURCH

BOARD OF ELDER'S REPORT AND ACCOUNTS

FOR THE YEAR ENDED

30th SEPTEMBER 2021

ALL NATIONS BAPTIST CHURCH

CHARITY INFORMATION
FOR THE YEAR ENDED 30th SEPTEMBER 2021

Charity Registration No.	1133860
Principal Address	12 Poynders Road Clapham Park London SW4 8NY
Registered Office	12 Poynders Road Clapham Park London SW4 8NY
Bankers	Barclays Bank PLC 1 Churchill Place London E14 5HP Natwest Bank Balham Branch 128 Balham High Road London SW12 9AE
Independent Examiner	Judy Newman BSc., MAAT Newman Nede & Co 1 Bromley Lane Chislehurst Kent BR7 6LH

ALL NATIONS BAPTIST CHURCH

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ALL NATIONS BAPTIST CHURCH
THE REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30th SEPTEMBER 2021

The Board of Elders/Trustees presents their report and accounts for the year 30th September 2021.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities".

The structure of the Charity

The Charity is registered in England and Wales with the Charity Commission under number 1133860.

Legal Structure

The Governing document of the charity is the All-Nations Baptist Church Constitution which was adopted on 27th September, 2009.

The members of the Board of Elders/Trustees of the Charity during the year

The following persons were trustees during the year ended 30/09/21:

- Pastor Paul Ogunyemi
- Mrs. Linda Neal
- Mrs. Debbie Linton-Gordon

The trustees are all individuals. All trustees are members of the charity.

Methods used to recruit and appoint new charity trustees

Clause 15.2 of the charity's Constitution states that "The Church Partners' Meeting shall appoint Trustees to be responsible for the governance of the Church and where there is a Minister that person is a Trustee because of their role and responsibilities. Subject to any specific or general directions of the Church Partners Meeting and the provisions of 9.2 the control management and administration of the Church shall be by the Trustees, save that the Trustees are not required to do anything that would cause them to be in breach of this Constitution or any trustee duty placed upon them as a result of this role."

The Object of the Charity and how it's attempting to achieve the objectives

The principal purpose of All Nations Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

The charity is part of a wider network with:
London Baptist Association
The Evangelical Alliance
Churches Together in England

The charity's relationship with related parties

We are affiliated members through the membership of the Baptist Union of Great Britain.

Objectives achieved in the year, a review of activities and significant changes

In accordance with the objectives set out in the constitution of the charity, the church decided to: -
Due to the Covid 19 pandemic, face-to-face meetings were suspended. All church meetings were conducted online through platforms like Zoom. This included church services, prayer meetings, bible studies, Partner's Meetings, and other group support sessions.
The church continued to support the following local work:

- Foodbank which provides food to local people in crisis

The board of Elders/Trustees are satisfied with the performance of the charity during the year and the position at 30th September 2021 and consider that the church is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Significant changes and developments and plan for the future

The 2021/22 year will focus primarily on completing the redevelopment of the building, which includes demolishing the front facade, removing the ramp and adding a lift and extended floor space. The ground floor area will be kept as open space that can be used as a community cafe. The sanctuary on first floor will now be able to seat 350 members. These changes are in line with the church's outreach objectives which include reaching the community through the work of the Kings' Café, providing space for those who need a computer and online access, etc. During the construction period, Sunday services will continue to be held via zoom, including Bible Study meetings and Prayer meetings.

We are also seeking to set up the Foodbank as an independent CIO and are working with The Trusell Trust to facilitate this process.

The difference the charity's performance during the year has made to the beneficiaries of the charity

The Charity continues to minister to the spiritual needs of the residents of Clapham Park and the nearby environ, providing evangelism, Christian counselling and discipleship where necessary. Through its community activities like Foodbank, we have interacted with a wider range of people thus enabling better understanding of their needs which we either address or signpost to other organisations who can assist.

How the charity makes decisions and how decisions are delegated

Decisions are made at two main levels; the Eldership Board and the Partners Meeting. The Eldership Board meets bi-monthly and as required based on need and the Partners meetings hold three times a year as a basic requirement but special meetings can be requested based on need. At the Partners Meeting, the Elders report back to the members all issues concerning the church and field a discussion of the issues. Voting may take place on various issues where required. Decisions are taking on which individuals or groups to implement any decisions taken. Minutes of these meetings are recorded.

Finances

The accounts will be done on an accrual's basis. Income and expenditure from our Income Generating Activities, i.e. Molly Berry House, are included in the annual figures. Property values are also reported.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution of volunteers, the contribution of volunteers is not included within the income of the charity. However the trustees value the significant contribution made to the activities of the charity by unpaid volunteers

Transactions and Financial Position

The pastor retains oversight of all church matters, but is answerable to the two elders who are trustees. Trustees meet regularly to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all partners (members).

The charity continues its policy on depreciation of buildings. Buildings will be revalued every three years, and any changes in valuation will be reflected through Non-distributable Reserves. There will be no annual depreciation on buildings. Changes in fixed assets are shown in detail in the notes to the accounts. There was no movement in fixed assets as a result of revaluation on any of the properties during the 2020/2021 financial year. This re-evaluation of land and Buildings has not taken place this year because of the redevelopment works. It will be undertaken in 2022 once the works are completed."

The Board of Elders/Trustees is satisfied that the church's assets are available and adequate to fulfil its obligations.

Financial Risk

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatories being required for payments from the bank.
Trustees in office on the date the report was approved were:

- Pastor Paul Ogunyemi
- Mrs. Linda Neal
- Mrs. Debbie Linton-Gordon

The Elders/Trustees identify major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular, those related to the operations and finances of the charity. The Elders/Trustees then review any major risks which have been identified and establish systems to mitigate those risks. The church is satisfied that the systems are in place to mitigate their exposure to major risks which have been identified and reviewed.

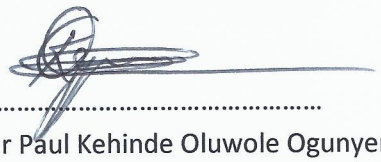
Statement of Trustees Responsibilities

It is the responsibility of the Board of Elders to comply with the Charities Act 2011 and the Charities Regulations 2008 and to ensure that accounts are prepared which comply with FRS102 SORP 2015 for each financial year, and which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of income over expenditure for that period. In preparing those financial statements, the elders are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts.
- Prepare the financial statements as a going concern basis unless it is inappropriate to presume that the charity will continue.

The Board of Elders are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention of fraud and other irregularities.

Signed on Behalf of the Board of Elders/Trustees.



..... Date: 05/08/2022

Pastor Paul Kehinde Oluwole Ogunyemi

ALL NATIONS BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF ELDERS OF ALL NATIONS BAPTIST CHURCH

I report on the accounts of All Nations Baptist Church for the year ended 30th September 2021 which are set out on pages 5 to 26.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.
The charity's trustees consider that an audit is not required for the year ended 30th September 2019. under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examiner is needed.

It is my responsibility to:
Examine the accounts under section 145 of the 2011 Act.
To follow procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
To state whether particular matters have come to our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a"true and fair view", and the report is therefore limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
(i) to keep accounting records in accordance with section 130 of the 2011 Act;
(ii) to prepare accounts which accord with the accounting records, and comply with the accounting requirements of the 2011 Act, and
(iii) have been prepared in accordance with the methods and principles set out in the FRS102 SORP (effective January 2016).

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper of the accounts to be reached.

Newman 02/08/22

Judy Newman BSc., MAAT
Newman Nede & Co
1 Bromley Lane, Chislehurst, Kent BR7 6LH

Charity Name: All Nations Baptist Church				Charity No.	1133860	
Annual accounts for the period						
	Period start date	01/10/2020	**To**	Period end date	30/09/2021	

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)	F01	F02	F03	F04	F05
Income and endowments from:					
Donations and legacies	23,600	-	-	23,600	31,341
Charitable activities	-	55,483	-	55,483	76,615
Other trading activities	-	-	-	-	-
Investments	46,328	70,750	-	117,078	115,466
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	69,928	126,233	-	196,160	223,422
Resources expended (Note 6)					
Expenditure on:					
Raising funds	5,676	24,594	-	30,270	33,135
Charitable activities	330	27,591	-	27,922	8,672
Separate material item of expense	57,887	240,663	-	298,550	209,629
Other	2,391	805	-	3,196	2,941
Total	66,285	293,653	-	359,937	254,378
Net income/(expenditure) before investment gains/(losses)	3,643	- 167,420	-	- 163,777	- 30,955
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	3,643	- 167,420	-	- 163,777	- 30,955
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	3,643	- 167,420	-	- 163,777	- 30,955
Reconciliation of funds:					
Total funds brought forward	26,926	4,204,747	21,776	4,253,449	4,283,397
Total funds carried forward	30,568	4,037,327	21,776	4,089,672	4,252,440

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets	(Note 11)	-	-	-	-	-
Tangible assets	(Note 10)	4,138,324	-	-	4,138,324	4,140,346
Heritage assets	(Note 12)	-	-	-	-	-
Investments	(Note 13)	-	-	-	-	-
Total fixed assets		4,138,324	-	-	4,138,324	4,140,346
Current assets						
Stocks	(Note 14)	-	-	-	-	-
Debtors	(Note 15)	5,227	-	-	5,227	7,962
Investments	(Note 17)	-	-	-	-	-
Cash at bank and in hand	(Note 20)	477,573	-	-	477,573	156,329
Total current assets		482,800	-	-	482,800	164,291
Creditors: amounts falling due within one year	(Note 16)	22,363	-	-	22,363	26,188
Net current assets/(liabilities)		460,437	-	-	460,437	138,103
Total assets less current liabilities		4,598,761	-	-	4,598,761	4,278,449
Creditors: amounts falling due after one year	(Note 16)	509,088	-	-	509,088	25,000
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		4,089,673	-	-	4,089,673	4,253,449
Funds of the Charity						
Endowment funds	(Note 23)	-		21,776	21,776	21,776
Restricted income funds	(Note 23)		186,856		186,856	354,275
Unrestricted funds		30,568		-	30,568	26,926
Revaluation reserve		3,850,472			3,850,472	3,850,472
Total funds		3,881,040	186,856	21,776	4,089,672	4,253,449

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name Paul Ogunyemi

Date of approval dd/mm/yyyy 05/08/22

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	Yes

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	The board of Elders/Trustees are satisfied with the performance of the charity during the year and the position at 30th September 2019 and consider that the church is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

1.3 Change of accounting policy

The accounts present a true and fair view and there has not been any change in accounting policies in the current period. Accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) Revaluation and depreciation;	Buildings will be revalued every three years, and any chages in valuation will be reflected through Non-distributable Reserves. There is no annual depreciation on buidlings.However due to an ongoing work on the the church Premises,Revaluation as per the current policy have been withheld until completion of the project.
(ii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Accumulated depreciation of £85,000 on a property which was affected by a revaluation was reversed in the 2018. Accumulated depreciation of £40,000 on the property which has not been revalued has not been adjusted until there has been a fresh valuation.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Section C Notes to the accounts (cont)

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓		
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓		
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	✓		
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	✓		
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓		
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	✓		
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	✓		
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.		✓	

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.4 ASSETS

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	✓		
	They are valued at cost.		✓	
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		✓	
	They are valued at cost.			
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		✓	
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	✓		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	✓		
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		✓	
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE None

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	22,976	-	-	22,976	26,536
	Gift Aid	-	-	-	-	4,654
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	624	-	-	624	1,071
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	88
	Total	23,600	-	-	23,600	32,349
Charitable activities:	Foodbank	-	46,376	-	46,376	67,462
	Grants provided by government/other charities	-	9,107	-	9,107	9,153
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	55,483	-	55,483	76,615
Income from investments:	Interest income	28	-	-	28	87
	Dividend income	-	-	-	-	-
	Rental and leasing income	46,300	70,750	-	117,050	113,759
	Other	-	-	-	-	1,620
	Total	46,328	70,750	-	117,078	115,466
TOTAL INCOME		69,928	126,233	-	196,160	224,430

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Income from Molly Berry House rentals , Foodbank donations and grants and Donations to Building Funds

Section C Notes to the accounts (cont)

Note 4 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

The value of food is not estimated in monetary terms

Details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

None

Details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The public and other churches donate food for Foodbank. The food is weighed in when received, and weighed out when given out. A number of unpaid volunteers assist with running the Foodbank.

Note 5 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	5,676	24,594	-	30,270	33,135
	Refurbishment	-			-	-
	Total expenditure on raising funds	5,676	24,594	-	30,270	33,135
Expenditure on charitable activities	Ministry Expenses	130	-	-	130	2,123
	Donations and dedicated givings	200	-	-	200	655
	Foodbank	-	27,591	-	27,591	5,894
	Total expenditure on charitable activities	330	27,591	-	27,922	8,672
Separate material item of expense	Employee costs	27,181	15,727	-	42,908	31,473
	Manse costs	11,468	-	-	11,468	4,602
	Insurance	3,002	2,505		5,507	4,776
	General administrative expenses	6,018	-		6,018	7,178
	Utilities	2,998	321		3,319	14,532
	Motor Vehicle	-	884		884	2,240
	Bookkeeping	5,582			5,582	3,413
	Subscriptions	1,639			1,639	1,304
	Building Project		221,226		221,226	140,111
	Total	57,887	240,663	-	298,550	209,629
Other	Depreciation on Motor Vehicle	-	-	-	-	235
	Depreciation on Manse	-	-	-	-	-
	Depreciation on Molly Berry House	-	-	-	-	-
	Depreciation on Furniture & Fixtures	2,391	805	-	3,196	2,706
		-	-	-	-	-
	Total other expenditure	2,391	805	-	3,196	2,941
TOTAL EXPENDITURE		66,285	293,653	-	359,937	254,378

Section C Notes to the accounts

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	450	450
Assurance services other than audit or independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		

Section C Notes to the accounts (cont)

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	37,611	28,169
Social security costs	289	146
Pension costs (defined contribution scheme)	3,225	3,158
Other employee benefits	1,782	-
Total staff costs	42,908	31,473

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	Pastor £9,960 Church Administrator £5,199 Facilities £10,790 Foodbank Manager £9,967 £35,917

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Governance	3	3
Charitable Activities	2	2
Other		
Total	5	5

11.3 Ex-gratia payments to employees and others (excluding trustees)	None
11.4 Redundancy payments	None

Section C Notes to the accounts (cont)

Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

8.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	**£3,225**
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Contribution to London Baptist Association pension Fund

8.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.	No

8.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.	No

Section C Notes to the accounts (cont)

Note 9 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

9.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Foodbank Relief Fund		2,594		2,594
Visiting Preachers		0		0
Birthday Vouchers		200		200
Travel for Volunteers		123		123
Gift cards for foodbank volunteers		655		655
Food / Family Support		0	0	0
Total		3,573	0	3,573

Please enter "Nil" if the charity does not identify and/or allocate support costs.

9.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

No	

Section C Notes to the accounts (cont)

Note 10 Tangible fixed assets

10.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	4,175,000	-	-	23,355	4,198,355
Additions		-	-	1,173	1,173
Revaluations	-	-	-	-	-
At end of the year	4,175,000	-	-	24,528	4,199,528

10.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	SL
** Rate	1%		20%	33%	
At beginning of the year	40,000	-	-	18,009	58,009
Depreciation	-	-	-	3,196	3,196
At end of the year	40,000	-	-	21,205	61,205

** Straight Line ("SL")

10.3 Net book value

Net book value at the beginning of the year	4,135,000	-	-	6,541	4,140,347
Net book value at the end of the year	4,135,000	-	-	3,324	4,138,324

10.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss. N/A

10.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	05/06/2018
the name of independent valuer, if applicable	Natwest Bank
the methods applied and significant assumptions	Estimates based on other properties on the market in the area, the condition of the properties, and market conditions
the carrying amount that would have been recognised had the assets been carried under the cost model.	

10.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	None in the period reported
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	Loan of £25,000 from the London Baptist Association repayable only on closure of the church or if the church left the Association
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	0

Note 11 Intangible assets Nil

Note 12 Heritage assets Nil

Note 13 Investment assets Nil

Note 14 Stocks Nil

Section C Notes to the accounts (cont)

Note 15 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

15.1 Analysis of debtors

	This year £	Last year £
Salary advance	-	1,782.5
Loans	1,500.0	1,500.0
Trade debtors	2,412.6	2,537.6
Prepayments and accrued income	1,314.9	2,141.9
Other debtors		
Total	**5,227.5**	7,962.0

Note 16 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

16.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	25,000	25,000
Bank loans and overdrafts	-	- 283	484,088	-
Trade creditors	20,036	24,057	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	564	1,134	-	-
Taxation and social security	1,697	1,214	-	-
Other creditors	67	67	-	-
Total	**22,363**	**26,188**	**509,088**	**25,000**

16.2 Deferred income **Nil**

Section C Notes to the accounts (cont)

Note 17 Provisions for liabilities and charges

17.1

Description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	Accruals of £563.88 for utility bills.
- an indication of the uncertainties about the amount or timing of those outflows; and	The charity is 100% sure that when the bills come, they will be paid.
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	There are enough funds in the current account to pay the bills.

17.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	1,134	2,978
Amounts added in current period	-	-
Amounts charged against the provision in the current period	- 570	- 1,844
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	**564**	**1,134**

17.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified). N/A

17.4 Where unrestricted funds have been designated to a fund commitment, please disclose N/A

Note 18 Other disclosures for debtors, creditors and other basic financial instruments

18.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	The charity is confident that the amounts in debtors and creditors will be paid. The charity is also confident that all loans will be paid when due.
18.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	The charity has not provided any financial assets as a form of security

Note 19 Contingent liabilities and contingent assets

Nil

Note 20 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	-	-
Barclays accounts	18,342	15,947
Barclays Foodbank account	93,809	80,711
Natwest account	357,412	49,622
Charities fund	562	559
Deposit acccount	7,457	7,457
Petty Cash	426	1,509
Other	- 435	523
Total	**477,573**	**156,329**

Note 21 Fair value of assets and liabilities

21.1 Details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Exposure to credit risk £2537.61; Liquidity risk £0; Market risk £0
21.2 Details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None

Note 22 Events after the end of the reporting period

None

Note 23 Charity funds

23.1 Details of material funds held and movements during the CURRENT reporting period

Details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Colin Ashdown Legacy	EE	Restricted to Building Projects	20,776	-	-	-	-	**20,776**
Connie Stone Legacy	EE	Restricted to Over 60's work	1,000	-	-	-	-	**1,000**
Crossroads Fund	R	Restricted to Youth work	2,500	-	-	-	-	**2,500**
Crossroads Fund	R	Restricted to Counselling work	1,500	-	-	-	-	**1,500**
Molly Berry House Fund	R	Restricted to paying off Natwest Loan, Tenants deposits, Building projects and other projects	275,788	70,750	- 247,720	-	-	**98,818**
Collection for Syria	R	Restricted for aid to Syria	348	-	-	-	-	**348**
Building Fund	R	Restricted to Building Projects	1,008	-	-	-	-	**1,008**
Revaluation Reserve		Revaluation of buidings	3,850,472	-	-	-		**3,850,472**
Brownies Fund	R	Restricted to Brownies work	50					**50**
General Purpose Fund	U	Unrestricted	26,926	69,928	- 66,285	-		**30,568**
Foodbank	R	Restricted to Foodbank activities	73,081	55,483	- 45,932			**82,632**
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	**4,253,449**	**196,160**	**- 359,937**	**-**	**-**	**4,089,672**

Note 23 Charity funds (cont)

23.2 Details of material funds held and movements during the PREVIOUS reporting period

Details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balnace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Colin Ashdown Legacy	EE	Restricted to Building Projects	20,776	-	-	-	-	**20,776**
Connie Stone Legacy	EE	Restricted to Over 60's work	1,000	-	-	-	-	**1,000**
Crossroads Fund	R	Restricted to Youth work	2,500	-	-	-	-	**2,500**
Crossroads Fund	R	Restricted to Counselling work	1,500	-	-	-	-	**1,500**
Molly Berry House Fund	R	Restricted to paying off Natwest Loan, Tenants deposits, Building projects and other projects	362,070	72,340	- 158,622	-	-	**275,788**
Collection for Syria	R	Restricted for aid to Syria	348	-	-	-	-	**348**
Building Fund	R	Restricted to Building Projects	-	1,008	-	-	-	**1,008**
Revaluation Reserve		Revaluation of buidings	3,850,472	-	-	-		**3,850,472**
Brownies Fund	R	Restricted to Brownies work	50					**50**
General Purpose Fund	U	Unrestricted	33,099	74,467	- 80,641	-		**26,926**
Foodbank	R	Restricted to Foodbank activities	11,581	76,615	- 15,115			**73,081**
Other funds	**N/a**	**N/a**	-	-	-	-	-	**-**
		Total Funds	**4,283,397**	**224,430**	**- 254,378**	**-**	**-**	**4,253,449**

Section C Notes to the accounts (cont)

Note 23 Charity funds (cont)

23.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		None
Between endowment and restricted funds		None
Between endowment and unrestricted funds		None

23.4 Designated funds

Planned use	Purpose of the designation	Amount
	None designated	

Section C Notes to the accounts (cont)

Note 24 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

24.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	s	TOTAL
		£	£		£	£
Pastor Paul Ogunyemi	Governing document	9,960	3,225		13,185	19,109

Please give details of why remuneration or other employment benefits were paid.	The Minister may receiver remuneration as per clause 23 of the All NationS Baptist Church Constitution
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

24.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Other (please specify):		
Trustees and persons connected with them received reimbursement for payments made on behalf of the church as follows:.		
P. Ogunyemi	136	1,152
J Modder	827	1,812
L Neal	0	230
TOTAL	£963	£3,194

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	1

24.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	TRUE

Section C	Notes to the accounts	(cont)

Note 25 **Additional Disclosures**

None

ALL NATIONS BAPTIST CHURCH

England & Wales - Charity number 1133860

Accounts

ALL NATIONS BAPTIST CHURCH

BOARD OF ELDER'S REPORT AND ACCOUNTS

FOR THE YEAR ENDED

30th SEPTEMBER 2020

ALL NATIONS BAPTIST CHURCH

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ALL NATIONS BAPTIST CHURCH

CHARITY INFORMATION
FOR THE YEAR ENDED 30th SEPTEMBER 2020

Charity Registration No.	1133860
Principal Address	12 Poynders Road Clapham Park London SW4 8NY
Registered Office	12 Poynders Road Clapham Park London SW4 8NY
Bankers	Barclays Bank PLC 1 Churchill Place London E14 5HP Natwest Bank Balham Branch 128 Balham High Road London SW12 9AE
Independent Examiner	Judy Newman BSc., MAAT Newman Nede & Co 1 Bromley Lane Chislehurst Kent BR7 6LH

ALL NATIONS BAPTIST CHURCH

THE REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30th SEPTEMBER 2020

The Board of Elders/Trustees presents their report and accounts for the year 30th September 2020.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities".

The structure of the Charity

The Charity is registered in England and Wales with the Charity Commission under number 1133860.

Legal Structure

The Governing document of the charity is the All-Nations Baptist Church Constitution which was adopted on 27th September, 2009.

The members of the Board of Elders/Trustees of the Charity during the year

The following persons were trustees during the year ended 30/09/20:

- Pastor Paul Ogunyemi
- Mrs. Linda Neal
- Mrs. Debbie Linton-Gordon

The trustees are all individuals. All trustees are members of the charity.

Methods used to recruit and appoint new charity trustees

Clause 15.2 of the charity's Constitution states that "The Church Partners' Meeting shall appoint Trustees to be responsible for the governance of the Church and where there is a Minister that person is a Trustee because of their role and responsibilities. Subject to any specific or general directions of the Church Partners Meeting and the provisions of 9.2 the control management and administration of the Church shall be by the Trustees, save that the Trustees are not required to do anything that would cause them to be in breach of this Constitution or any trustee duty placed upon them as a result of this role."

The Object of the Charity and how it's attempting to achieve the objectives

The principal purpose of All Nations Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

The charity is part of a wider network with:

London Baptist Association

The Evangelical Alliance

Churches Together in England

The charity's relationship with related parties

We are affiliated members through the membership of the Baptist Union of Great Britain.

Objectives achieved in the year, a review of activities and significant changes

In accordance with the objectives set out in the constitution of the charity, the church decided to: -

Due to the Covid 19 pandemic, face-to-face meetings were suspended. All church meetings were conducted online through platforms like Zoom. This included church services, prayer meetings, bible studies, Partner's Meetings, and other group support sessions.

The church continued to support the following local work:

- Foodbank which provides food to local people in crisis
- Meet and Greet for local people, including a free meal from the King's Café to visitors, one Saturday a month, pre-Covid.

The board of Elders/Trustees are satisfied with the performance of the charity during the year and the position at 30th September 2020 and consider that the church is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Significant changes and developments and plan for the future

The charity is following up on a previous planning application which had been made at the time of building Molly Berry House. The plan included works to the main church building. An Architect was engaged since 2016/17 and continued in 2018/19 to design the next phase. The funding for the Architect's fees came from Dedicated funds. Further works were approved by charity's partners and planning permission from Lambeth Council was granted. The work commenced in the 2019/20 year, and it is hoped that it will be complete in the 2020/21 year. The church applied for a bank loan to fund part of the redevelopment.

The 2020/21 year will focus primarily on redevelopment of the building, which includes demolishing the front facade, removing the ramp and adding a lift and extended floor space. The ground floor area will be kept as open space that can be used as a community cafe. The sanctuary on first floor will now be able to seat 350 members. These changes are in line with the church's outreach objectives which include reaching the community through the work of the Kings' Café, providing space for those who need a computer and online access, etc. During the construction period, Sunday services will be held via zoom, including Bible Study meetings and Prayer meetings.

The work is scheduled to be completed by the end of December 2021.

The difference the charity's performance during the year has made to the beneficiaries of the charity

The Charity continues to minister to the spiritual needs of the residents of Clapham Park and the nearby environ, providing evangelism, Christian counselling and discipleship where necessary. Through its community activities like Foodbank, we have interacted with a wider range of people thus enabling better understanding of their needs which we either address or signpost to other organisations who can assist.

How the charity makes decisions and how decisions are delegated

Decisions are made at two main levels; the Eldership Board and the Partners Meeting. The Eldership Board meets bi-monthly and as required based on need and the Partners meetings hold three times a year as a basic requirement but special meetings can be requested based on need. At the Partners Meeting, the Elders report back to the members all issues concerning the church and field a discussion of the issues. Voting may take place on various issues where required. Decisions are taking on which individuals or groups to implement any decisions taken. Minutes of these meetings are recorded.

Finances

The accounts will be done on an accrual's basis. Income and expenditure from our Income Generating Activities, i.e. Molly Berry House, are included in the annual figures. Property values are also reported.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution of volunteers, the contribution of volunteers is not included within the income of the charity. However the trustees value the significant contribution made to the activities of the charity by unpaid volunteers

Transactions and Financial Position

The pastor retains oversight of all church matters, but is answerable to the two elders who are trustees. Trustees meet regularly to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all partners (members).

The charity continues its policy on depreciation of buildings. Buildings will be revalued every three years, and any changes in valuation will be reflected through Non-distributable Reserves. There will be no annual depreciation on buildings. Changes in fixed assets are shown in detail in the notes to the accounts. There was no movement in fixed assets as a result of revaluation on any of the properties during the 2019/2020 financial year.

The Board of Elders/Trustees is satisfied that the church's assets are available and adequate to fulfil its obligations.

Financial Risk

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatories being required for payments from the bank.
Trustees in office on the date the report was approved were:

- Pastor Paul Ogunyemi
- Mrs. Linda Neal
- Mrs. Debbie Linton-Gordon

The Elders/Trustees identify major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular, those related to the operations and finances of the charity.

The Elders/Trustees then review any major risks which have been identified and establish systems to mitigate those risks. The church is satisfied that the systems are in place to mitigate their exposure to major risks which have been identified and reviewed.

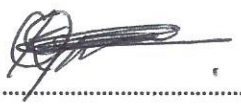
Statement of Trustees Responsibilities

It is the responsibility of the Board of Elders to comply with the Charities Act 2011 and the Charities Regulations 2008 and to ensure that accounts are prepared which comply with FRS102 SORP 2015 for each financial year, and which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of income over expenditure for that period. In preparing those financial statements, the elders are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts.
- Prepare the financial statements as a going concern basis unless it is inappropriate to presume that the charity will continue.

The Board of Elders are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention of fraud and other irregularities.

Signed on Behalf of the Board of Elders/Trustees.



..... Date: 2nd September 2021.

Pastor Paul Kehinde Oluwole Ogunyemi

ALL NATIONS BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF ELDERS OF ALL NATIONS BAPTIST CHURCH

I report on the accounts of All Nations Baptist Church for the year ended 30th September 2019 which are set out on pages 5 to 26.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.
The charity's trustees consider that an audit is not required for the year ended 30th September 2019. under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examiner is needed.

It is my responsibility to:
Examine the accounts under section 145 of the 2011 Act.
To follow procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
To state whether particular matters have come to our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a"true and fair view", and the report is therefore limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
(i) to keep accounting records in accordance with section 130 of the 2011 Act;
(ii) to prepare accounts which accord with the accounting records, and comply with the accounting requirements of the 2011 Act, and
(iii) have been prepared in accordance with the methods and principles set out in the FRS102 SORP (effective January 2016).

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper of the accounts to be reached.

Newman 01/09/2021

Judy Newman BSc., MAAT
Newman Nede & Co
1 Bromley Lane, Chislehurst, Kent BR7 6LH

Charity Name: All Nations Baptist Church				Charity No.	1133860	
Annual accounts for the period						
	Period start date	01/10/2019	**To**	Period end date	30/09/2020	

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	31,341	1,008	-	32,349	44,025
Charitable activities	-	76,615	-	76,615	13,947
Other trading activities	-	-	-	-	-
Investments	43,126	72,340	-	115,466	124,821
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	74,467	149,963	-	224,430	182,793
Resources expended (Note 6)					
Expenditure on:					
Raising funds	16,645	16,490	-	33,135	30,547
Charitable activities	2,778	5,894	-	8,672	12,118
Separate material item of expense	59,081	150,548	-	209,629	71,029
Other	2,136	805	-	2,941	3,107
Total	80,641	173,737	-	254,378	116,801
Net income/(expenditure) before investment gains/(losses)	- 6,173	- 23,774	-	- 29,948	65,992
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	- 6,173	- 23,774	-	- 29,948	65,992
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	- 6,173	- 23,774	-	- 29,948	65,992
Reconciliation of funds:					
Total funds brought forward	33,099	4,228,522	21,776	4,283,397	4,217,405
Total funds carried forward	26,926	4,204,747	21,776	4,253,448	4,283,396

-

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets	**(Note 11)**	-	-	-	-	-
Tangible assets	**(Note 10)**	-	4,140,346	-	4,140,346	4,139,388
Heritage assets	**(Note 12)**	-	-	-	-	-
Investments	**(Note 13)**	-	-	-	-	-
	Total fixed assets	-	4,140,346	-	4,140,346	4,139,388
Current assets						
Stocks	**(Note 14)**	-	-	-	-	-
Debtors	**(Note 15)**	5,424	2,538	-	7,962	6,015
Investments	**(Note 17)**	-	-	-	-	-
Cash at bank and in hand	**(Note 20)**	25,609	108,944	21,776	156,329	206,157
	Total current assets	31,033	111,481	21,776	164,291	212,171
Creditors: amounts falling due within one year	**(Note 16)**	4,107	22,081	-	26,188	14,146
	Net current assets/(liabilities)	26,926	89,400	21,776	138,103	198,026
	Total assets less current liabilities	26,926	4,229,747	21,776	4,278,449	4,337,413
Creditors: amounts falling due after one year	**(Note 16)**	-	25,000	-	25,000	54,018
Provisions for liabilities		-	-	-	-	-
	Total net assets or liabilities	26,926	4,204,747	21,776	4,253,449	4,283,396
Funds of the Charity						
Endowment funds	**(Note 23)**			21,776	21,776	21,776
Restricted income funds	**(Note 23)**		354,275		354,275	378,050
Unrestricted funds		26,926			26,926	33,099
Revaluation reserve			3,850,472		3,850,472	3,850,472
	Total funds	26,926	4,204,747	21,776	4,253,449	4,283,396

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Pastor Paul Ogunyemi	02/09/2021

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	Yes

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	The board of Elders/Trustees are satisfied with the performance of the charity during the year and the position at 30th September 2019 and consider that the church is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

1.3 Change of accounting policy

The accounts present a true and fair view and there has not been any change in accounting policies in the current period. Accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) Revaluation and depreciation;	Buildings will be revalued every three years, and any chages in valuation will be reflected through Non-distributable Reserves. There is no annual depreciation on buidlings.
(ii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Accumulated depreciation of £85,000 on a property which was affected by a revaluation was reversed in the 2018. Accumulated depreciation of £40,000 on the property which has not been revalued has not been adjusted until there has been a fresh valuation.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Section C Notes to the accounts (cont)

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓		
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓		
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	✓		
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	✓		
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓		
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	✓		
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	✓		
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.		✓	

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.4 ASSETS

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	✓		
	They are valued at cost.		✓	
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		✓	
	They are valued at cost.			
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		✓	
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	✓		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	✓		
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		✓	
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

None

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	25,529	1,008	-	26,536	36,634
	Gift Aid	4,654	-	-	4,654	6,562
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	1,071	-	-	1,071	659
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	88	-	-	88	170
	Total	31,341	1,008	-	32,349	44,025
Charitable activities:	Foodbank	-	67,462	-	67,462	11,668
	Grants provided by government/other charities	-	9,153	-	9,153	2,012
		-	-	-	-	-
	Other	-	-	-	-	267
	Total	-	76,615	-	76,615	13,947
Income from investments:	Interest income	87	-	-	87	412
	Dividend income	-	-	-	-	-
	Rental and leasing income	41,419	72,340	-	113,759	124,409
	Other	1,620	-	-	1,620	-
	Total	43,126	72,340	-	115,466	124,821
TOTAL INCOME		74,467	149,963	-	224,430	182,793

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Income from Molly Berry House rentals , Foodbank donations and grants and Donations to Building Funds

Section C Notes to the accounts

Note 4 Donated goods, facilities and services, including

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	The value of food donated to the Foodbank is not estimated in monetary terms. The public and other churches donate food for Foodbank. The food is weighed in when received, and weighed out when given out.
Details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	None
Details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	A number of unpaid volunteers assist with running the Foodbank. A number of church members assist with providing services to the community on a voluntary basis.
Number of volunteers who helped with the Foobank	30
Number of volunteers who helped with the Accounts	1
Number of volunteers who helped with providing other services to the	25

Note 5 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	16,645	16,490	-	33,135	34,765
	Refurbishment	-			-	-
	Total expenditure on raising funds	16,645	16,490	-	33,135	34,765
Expenditure on charitable activities	Ministry Expenses	2,123	-	-	2,123	3,938
	Donations and dedicated givings	655	-	-	655	1,295
	Foodbank	-	5,894	-	5,894	6,886
	Total expenditure on charitable activities	2,778	5,894	-	8,672	12,118
Separate material item of expense	Employee costs	24,369	7,104	-	31,473	26,215
	Manse costs	4,602	-	-	4,602	5,820
	Insurance	2,151	2,625		4,776	3,188
	General administrative expenses	7,178	-		7,178	5,209
	Utilities	14,083	448		14,532	10,247
	Motor Vehicle	1,980	260		2,240	1,634
	Bookkeeping	3,413			3,413	1,594
	Subscriptions	1,304			1,304	2,616
	Building Project		140,111		140,111	14,557
	Total	59,081	150,548	-	209,629	71,080
Other						
	Depreciation on Motor Vehicle	235	-	-	235	940
	Depreciation on Manse	-	-	-	-	-
	Depreciation on Molly Berry House	-	-	-	-	-
	Depreciation on Furniture & Fixtures	1,901	805	-	2,706	2,167
		-	-	-	-	-
	Total other expenditure	2,136	805	-	2,941	3,107
TOTAL EXPENDITURE		80,641	173,737	-	254,378	121,070

Section C Notes to the accounts

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	450	450
Assurance services other than audit or independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		

Section C Notes to the accounts (cont)

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	28,169	22,470
Social security costs	146	217
Pension costs (defined contribution scheme)	3,158	3,528
Other employee benefits	-	-
Total staff costs	31,473	26,215

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	**TRUE**

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	
Pastor	£9,951
Church Administrator	£5,046
Facilities Manager/ Foodbank Admin	£7,619
Foodbank Manager	£5,814
TOTAL	£28,430

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Governance	3	3
Charitable Activities	2	1
Other		
Total	**5**	**4**

11.3 Ex-gratia payments to employees and others (excluding trustees)	None
11.4 Redundancy payments	None

Section C Notes to the accounts (cont)

Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

8.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	**£3,158**
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Contribution to London Baptist Association pension Fund

8.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.	No

8.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.	No

Section C Notes to the accounts (cont

Note 9 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

9.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Foodbank Relief Fund		973		973
Visiting Preachers		75		75
Birthday Vouchers		100		100
Travel for Volunteers		0		0
Gift cards for foodbank volunteers		500		500
Food / Family Support		0	0	0
Total		1,648	0	1,648

Please enter "Nil" if the charity does not identify and/or allocate support costs.

9.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.		
	No	

Section C Notes to the accounts (cont)

Note 10 Tangible fixed assets

10.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	4,175,000	-	4,700	19,455	4,199,155
Additions		-	-	3,900	3,900
Revaluations	-	-	-	-	-
At end of the year	4,175,000	-	4,700	23,355	4,203,055

10.2 Depreciation and impairments

****Basis**	SL	SL	SL	SL	SL
**** Rate**	1%		20%	33%	
At beginning of the year	40,000	-	4,465	15,303	59,768
Depreciation	-	-	235	2,706	2,941
At end of the year	40,000	-	4,700	18,009	62,709

** Straight Line ("SL")

10.3 Net book value

Net book value at the beginning of the year	4,135,000	-	235	4,153	4,139,388
Net book value at the end of the year	4,135,000	-	- 0	5,347	4,140,346

10.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss. N/A

10.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	05/06/2018
the name of independent valuer, if applicable	Natwest Bank
the methods applied and significant assumptions	Estimates based on other properties on the market in the area, the condition of the properties, and market conditions
the carrying amount that would have been recognised had the assets been carried under the cost model.	

10.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	None in the period reported
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	Loan of £25,000 from the London Baptist Association repayable only on closure of the church or if the church left the Association
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	0

Note 11 Intangible assets Nil

Note 12 Heritage assets Nil

Note 13 Investment assets Nil

Note 14 Stocks Nil

Section C Notes to the accounts (cont)

Note 15 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

15.1 Analysis of debtors

	This year £	Last year £
Salary advance	1,782.5	1,782.5
Loans	1,500.0	1,500.0
Trade debtors	2,537.6	1,305.3
Prepayments and accrued income	2,141.9	1,426.9
Other debtors		
Total	**7,962.0**	6,014.7

Note 16 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

16.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	25,000	25,000
Bank loans and overdrafts	- 283	-	-	29,018
Trade creditors	24,057	9,374	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,134	2,978	-	-
Taxation and social security	1,214	1,397	-	-
Other creditors	67	396	-	-
Total	**26,188**	**14,146**	**25,000**	**54,018**

16.2 Deferred income **Nil**

Section C Notes to the accounts (cont)

Note 17 Provisions for liabilities and charges

17.1

Description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	Accruals of £1134 for utility bills.
- an indication of the uncertainties about the amount or timing of those outflows; and	The charity is 100% sure that when the bills come, they will be paid.
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	There are enough funds in the current account to pay the bills.

17.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	2,978	7,206
Amounts added in current period	-	-
Amounts charged against the provision in the current period	- 1,844	- 4,228
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	**1,134**	**2,978**

17.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified). N/A

17.4 Where unrestricted funds have been designated to a fund commitment, please disclose N/A

Note 18 Other disclosures for debtors, creditors and other basic financial instruments

18.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk	The charity is confident that the amounts in debtors and creditors will be paid. The charity is also confident that all loans will be paid when due.
18.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	The charity has not provided any financial assets as a form of security

Note 19 Contingent liabilities and contingent assets

Nil

Section C Notes to the accounts (cont)

Note 20 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	-	-
Barclays accounts	15,947	73,525
Barclays Foodbank account	80,711	12,727
Natwest account	49,622	110,827
Charities fund	559	559
Deposit acccount	7,457	7,457
Petty Cash	1,509	1,101
Other	523	- 38
Total	**156,329**	**206,157**

Note 21 Fair value of assets and liabilities

21.1 Details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Exposure to credit risk £2,537.61; Liquidity risk £0; Market risk £0

21.2 Details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

None

Note 22 Events after the end of the reporting period

None

Note 23 Charity funds

23.1 Details of material funds held and movements during the CURRENT reporting period

Details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Colin Ashdown Legacy	EE	Restricted to Building Projects	20,776	-	-	-	-	**20,776**
Connie Stone Legacy	EE	Restricted to Over 60's work	1,000	-	-	-	-	**1,000**
Crossroads Fund	R	Restricted to Youth work	2,500	-	-	-	-	**2,500**
Crossroads Fund	R	Restricted to Counselling work	1,500	-	-	-	-	**1,500**
Molly Berry House Fund	R	Restricted to paying off Natwest Loan, Tenants deposits, Building projects and other projects	362,070	72,340	- 158,622	-	-	**275,788**
Collection for Syria	R	Restricted for aid to Syria	348	-	-	-	-	**348**
Building Fund	R	Restricted to Building Projects	-	1,008	-	-	-	**1,008**
Revaluation Reserve		Revaluation of buidings	3,850,472	-	-	-		**3,850,472**
Brownies Fund	R	Restricted to Brownies work	50					**50**
General Purpose Fund	U	Unrestricted	33,099	74,467	- 80,641	-		**26,926**
Foodbank	R	Restricted to Foodbank activities	11,581	76,615	- 15,115			**73,081**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
Other funds	**N/a**	**N/a**	-	-	-	-	-	**-**
		Total Funds	**4,283,397**	**224,430**	**- 254,378**	**-**	**-**	**4,253,449**

Section C Notes to the accounts (cont)

Note 23 Charity funds (cont)

23.2 Details of material funds held and movements during the PREVIOUS reporting period

Details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balnace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Colin Ashdown Legacy	EE	Restricted to Building Projects	20,776	-	-	-	-	**20,776**
Connie Stone Legacy	EE	Restricted to Over 60's work	1,000	-	-	-	-	**1,000**
Crossroads Fund	R	Restricted to Youth work	2,500	-	-	-	-	**2,500**
Crossroads Fund	R	Restricted to Counselling work	1,500	-	-	-	-	**1,500**
Molly Berry House Fund	R	Restricted to paying off Natwest Loan, Tenants deposits, Building projects and other projects	316,969	75,571	- 30,469	-	-	**362,070**
Collection for Syria	R	Restricted for aid to Syria	348	-	-	-	-	**348**
Building Fund	R	Restricted to Building Projects	-	-	-	-	-	**-**
Revaluation Reserve		Revaluation of buidings	3,850,472	-	-	-		**3,850,472**
Brownies Fund	R	Restricted to Brownies work	50					**50**
General Purpose Fund	U	Unrestricted	18,530	93,275	- 78,706	-		**33,099**
Foodbank	R	Restricted to Foodbank activities	5,260	13,947	- 7,625			**11,581**
Other funds	**N/a**	**N/a**	-	-	-	-	-	**-**
		Total Funds	**4,217,405**	**182,793**	**- 116,800**	**-**	**-**	**4,283,397**

Section C Notes to the accounts

Note 23 Charity funds (cont)

23.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		None
Between endowment and restricted funds		None
Between endowment and unrestricted funds		None

23.4 Designated funds

Planned use	Purpose of the designation	Amount
	None designated	

Section C Notes to the accounts (cont)

Note 24 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

24.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia		TOTAL
		£	£	£		£
Pastor Paul Ogunyemi	Governing document	9,960				0

Please give details of why remuneration or other employment benefits were paid.	The Minister may receive remuneration as per clause 23 of the All Nations Baptist Church Constitution
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

24.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Other (please specify):		
Trustees and persons connected with them received reimbursement for payments made on behalf of the church as follows:.		
P. Ogunyemi	136	1,152
J Modder	827	1,812
L Neal	0	230
TOTAL	£963	£3,194

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	**1**

24.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	TRUE

Section C	Notes to the accounts	(cont)

Note 25 **Additional Disclosures**

None