

ANNUAL REPORT OF THE TRUSTEES OF EMMANUEL BAPTIST CHURCH FOR THE YEAR ENDED 31 MARCH 2021.

Charity Name: Emmanuel Baptist Church

Registered Charity Number: 1145500

Trustees:

Rev Russell Braund (Minister)
Daniela Corradini (Treasurer)
Rev Penny Marsh (Elder)
Dr David Payne (Elder)
Basil Johnson (Elder)
Adrian Hopkins (Elder)
Sheila Cave (Elder) – Resigned January 2021
Barbara Watts (Deacon)
Margaret Groom (Deacon)
Claire Fox (Deacon)
Linda Wittingham (Deacon)

Structure, Governance and Management

As established in the Church Constitution, agreed by the Church Meeting held on 20th July 2011, the Board of Trustees is composed of:

- The elected Deacons from the Church's Windmill Street Congregation
- The elected Elders
- The Church Treasurer
- The Minister

The Trustees have met regularly throughout the year to manage the affairs of the Charity, both in their role of trustees as well as leaders of the Church

Objectives and activities

The Church's *Purpose*, as defined in the constitution, 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."

Accordingly, the Church has maintained, mostly online, a regular programme of weekly worship services, prayer meetings and small Bible study groups, as well as running a variety of different groups and activities for people of all ages, throughout the year. Financially, in addition to continuing its work in the local community, the Church has distributed monies to a number of personnel and organisations whose spheres of activity are outside the immediate area of Gravesend, but in keeping with the Church's defined purpose.

Public Benefit

The Trustees keep under review the working of the Charity, and how it can improve its effectiveness and influence. It provides a range of facilities that serve local people, such as activities for children, young people and adults that give help, support, stimulation and encouragement, as well as promoting the Christian faith and enabling people to join public worship.

Achievements and performance

The Trustees are able to report that the actions of the Charity include the following:

Emmanuel Baptist Church has continued be a place of worship throughout the lock down period. We moved online as soon as the requirement to close buildings became effective and have maintained our online presence through public Sunday worship via Facebook, as well as daily prayer on the same platform.

Zoom became the medium through which we met for smaller meetings such as the weekly Bible study and prayer meeting, Leadership meetings and church meetings. Holding church meetings online enabled greater participation, although these will move back to being in person as soon as is possible.

During the lockdown period we invested in cameras and equipment to enable us to continue broadcasting once we were able to meet at the building. In this way those who are wary of meeting in person, have underlying conditions or are housebound can still be part of worship.

Training was given for those who needed help using Zoom which meant that only a small proportion of the church fellowship was unable to access worship and meetings. Those unable to use the technology were kept in touch through the weekly newsletter, printed Sunday messages and telephone calls.

Members of the church fellowship kept in contact with those who were vulnerable and in need of support, as well as pastorally supporting each other.

We were able to perform one wedding between lock downs, adhering to the restrictions.

There were six funerals, none of which were Covid related.

Make Lunch continued to provide meals for families in receipt of free school meals through food parcel deliveries, then take away cooked meals and then in person when allowed.

Refugees have been supported pastorally and with asylum claims.

When allowed, the youth group met to provide support for vulnerable young people.

The church has maintained its connections with the Thameside projects, the local Baptist network and Gravesham Churches Together.

The church has also maintained its support for Foodbank and Sanctuary (homeless night shelter).

It has maintained its support for work overseas, making significant contributions to agencies supporting poorer communities during this time of pandemic.

Financial Review

The financial year ended in March 2021 presented so many challenges to the church finances due to the Covid 19 lockdown imposed by the government.

Although it was expected that donations would drop the church was really blessed by the members who mostly moved their giving from cash and cheque offering in the offering baskets, to regular Standing Orders via their bank account.

The church was also able to renew many of the gift aid forms, and therefore increase the gift aid

Reclaim for the financial year.

With the church premises closed we were able to reduce utilities costs whilst maintaining the refurbishment program for the church premises.

Major work was carried out on the roof void of the main building to enable access for the maintenance of the lighting system of the chapel. This work is still ongoing and it is hoped to be completed in the current financial year.

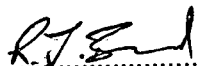
Although we saw a reduction in donations, we have still maintained our support of missions and missionaries through donations to the Baptist World Mission, Baptist home Mission, Interserve and Friends international.

We had a very successful appeal to raise funds for the missionaries in Chad and over £3000.00 was able to be passed on to the Baptist world mission especially for this purpose.

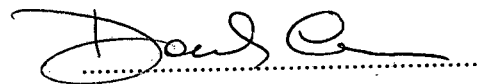
We have also continued to support small local charities like The Sanctuary, Ellenor Hospice, Samaritan Purse, Christians Against Poverty (CAP), through money raised from the sale of items donated by members of the congregation. Usually the items would be sold at the local boot fair but as this was closed due to lockdown, a lot of funds were raised by selling the items via Ebay and other selling platforms.

We are planning to continue the refurbishment of the church premises in the current financial year by carrying out the refurbishment of the former book room and also the large church hall as well as the continue maintenance required by such old buildings.

Approved by the trustees on 16th September 2021 and signed on their behalf by



Chair of Trustees



Treasurer

EMMANUEL BAPTIST CHURCH
Independent examiner's report to the Trustees of Emmanuel Baptist Church

I report on the accounts of Emmanuel Baptist Church for the year ended 31 March 2021, which are set out on pages 5 to 32.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with 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 or disclosures in the accounts and seeking explanations from the trustees 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 limited to those matters set out in the statement below.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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



I.N. Black CTA
17 Broxbourne Road
Orpington
BR6 0AZ

27 October 2021



Emmanuel Baptist Church			Charity No (if any)	1145500
Annual accounts for the period				
Period start date	01/04/2020	To	Period end date	31/03/2021

Section A Statement of financial activities



Recommended categories by activity	Guidance Notes	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	S01	143,643	511	-	144,154	166,756
Charitable activities	S02	1,480	-	-	1,480	13,116
Other trading activities	S03	-	-	-	-	-
Investments	S04	9,137	-	-	9,137	15,336
Separate material item of income	S05	-	-	-	-	-
Other/JRS Grant	S06	765	-	-	765	-
Total	S07	155,025	511	-	155,536	195,208
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	8,829	-	-	8,829	1,355
Charitable activities	S09	25,137	-	-	25,137	40,861
Separate material item of expense	S10	1,272	-	-	1,272	7,480
Other	S11	145,146	2,215	-	147,361	128,569
Total	S12	180,384	2,215	-	182,598	178,266
Net income/(expenditure) before investment gains/(losses)						
	S13	- 25,359	- 1,703	-	- 27,062	16,942
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 25,359	- 1,703	-	- 27,062	16,942
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	275,054
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 25,359	- 1,703	-	- 27,062	291,996
Reconciliation of funds:						
Total funds brought forward	S21	611,379	11,339	-	622,718	330,722
Total funds carried forward	S22	586,020	9,636	-	595,656	622,718

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Tangible assets	(Note 9)	B02	1,790	-	-	1,790	1,062
Investments	(Note 10)	B04	440,000	-	-	440,000	440,000
Total fixed assets		B05	441,790	-	-	441,790	441,062
Current assets							
Debtors	(Note 11)	B07	17,837	-	-	17,837	17,462
Cash at bank and in hand	(Note 13)	B09	143,620	-	-	143,620	165,903
Total current assets		B10	161,458	-	-	161,458	183,365
Creditors: amounts falling due within one year	(Note 12)	B11	-	-	-	-	1,709
Net current assets/(liabilities)		B12	161,458	-	-	161,458	181,656
Total assets less current liabilities		B13	603,248	-	-	603,248	622,718
Creditors: amounts falling due after one year		B14	7,592	-	-	7,592	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	595,656	-	-	595,656	622,718
Funds of the Charity							
Restricted income funds	(Note 15)	B18		9,636		9,636	11,339
Unrestricted funds		B19	310,966		-	310,966	336,325
Revaluation reserve		B20	275,054			275,054	275,054
Total funds		B21	586,020	9,636	-	595,656	622,718

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Daniela Corradini	27/10/2021
	Russell Braund	27/10/2021

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.*

* -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;	N/A
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 the accounting policies adopted are those outlined in note { 2 }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) 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.</i>	

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*	✓	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

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*	✓	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 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.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> 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 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
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Offsetting	<p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
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Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
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Legacies	<p>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).</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
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Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
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Tax reclaims on donations and gifts	<p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
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Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
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Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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Donated services and facilities	<p>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.</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
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Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
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Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
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Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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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.

Yes	No	N/a
✓	✓	✓

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.

Yes	No	N/a
✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES**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.

Yes	No	N/a
✓	✓	✓

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.

Yes	No	N/a
✓	✓	✓

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.

Yes	No	N/a
✓	✓	✓

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.

Yes	No	N/a
✓	✓	✓

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.

Yes	No	N/a
✓	✓	✓

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓	✓	✓

Deferred income

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

Yes	No	N/a
✓	✓	✓

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓	✓	✓

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	No	N/a
✓	✓	✓

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.

Yes	No	N/a
✓	✓	✓

2.4 ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

£500.00

They are valued at cost.

Yes	No	N/a
✓	✓	✓

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

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

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.

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

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.

Yes	No	N/a
✓	✓	✓

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

Yes	No	N/a
✓	✓	✓

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.

Yes	No	N/a
✓	✓	✓

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.

Yes	No	N/a
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

Debtors (including trade debtors and loans receivable) are measured on initial recognition at

Yes	No	N/a
-----	----	-----

Debtors

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.

✓	✓	✓
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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.

Yes No N/a

✓	✓	✓
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They are valued at fair value except where they qualify as basic financial instruments.

Yes No N/a

✓	✓	✓
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**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

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Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
SO1 Donations and legacies:	Windmill street offerings	16,944	131		17,076	46,085
	Gift aided offerings	95,859			95,859	74,736
	Legacies	-			-	-
	Gift aid Reclaimed	24,149			24,149	26,303
	Donations for redevelopment fund		380		380	1,184
	Youth club income	3,757			3,757	18,448
	Make Lunch income	2,934			2,934	
Total		143,643	511	-	144,154	166,756
SO2 Charitable activities:		-	-	-	-	-
	Hall Hire	1,480	-	-	1,480	12,659
	Community choir subs	-	-	-	-	458
			-	-	-	-
Total		1,480	-	-	1,480	13,117
SO3 Other trading activities:		-	-	-	-	-
		-	-	-	-	-
	CJRS Government grant	765	-	-	765	-
			-	-	-	-
Total		765	-	-	765	-
SO4 Income from investments:	Interest income	1,337	-	-	1,337	1,655
	56 Windmill street rent	7,800	-	-	7,800	13,681
	Other	-	-	-	-	-
		-	-	-	-	-
Total		9,137	-	-	9,137	15,336
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		155,025	511	-	155,536	195,209

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
SO8 Expenditure on raising funds:	Community Choir Costs	-	-	-	-	274
	Youth Club Expenses	3,460	-	-	3,460	1,082
	Make lunch expenses	5,369	-	-	5,369	5,369
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	8,829	-	-	8,829	6,725
SO9 Expenditure on charitable activities		-	-	-	-	-
	Missionary Donations	22,092	-	-	22,092	22,080
	Pastoral and Youth work	3,045	-	-	3,045	18,781
		-	-	-	-	-
	Total expenditure on charitable activities	25,137	-	-	25,137	40,861
S10 Separate material item of expense		-	-	-	-	-
	56 Windmill street expenses	1,272	-	-	1,272	7,480
		-	-	-	-	-
		-	-	-	-	-
	Total	1,272	-	-	1,272	7,480
S11 Other		-	-	-	-	-
	General charity governance	144,431	-	-	144,431	128,251
	Windmill street Redevelopment	-	2,215	-	2,215	318
	Depreciation	715	-	-	715	-
		-	-	-	-	-
	Total other expenditure	145,146	2,215	-	147,361	128,569
TOTAL EXPENDITURE		180,384	2,215	-	182,598	183,635

Note 5 **Paid employees**
Please complete this note if the charity has any employees.

5.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
57,882	63,372
1,476	2,342
10,035	10,508
-	-
69,392	76,222

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

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

N/A

Band	Number of employees
£60,000 to £69,999	N/A
£70,000 to £79,999	N/A
£80,000 to £89,999	N/A
£90,000 to £99,999	N/A
£100,000 to £109,999	N/A

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

Minister Salary £31,061

5.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	2
Governance	-	1
Other	-	-
Total	2	3

Note 6 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1	Coronavirus Job Support Grant	765	-
Other	N/A	-	-
	Total	765	-

Section C**Notes to the accounts****(cont)**

Note 7 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

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

Amount of contributions recognised in the SOFA as an expense

£10,035.07

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

The pension is held with the Baptist union and is for the Minister and the yourth worker.

7.2 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.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

The church made a contribution of £ 370.66 PCM to the deficit of The Baptist Union defined benefit pension scheme

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

There is currently a deficit on the Baptist union pension scheme and the charity portion is deemed to be £57,500.00

7.3 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.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Should the charity cease to employ a minister and therefore cease to make monthly payments into the pension scheme the charity will be liable to pay the full £57,500 on demand. The charity holds sufficient cash reserves to cover this debt.

Page 14

Section C**Notes to the accounts****(cont)****Note 8 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.

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
BMS World Mission	3792		-	3,792
Friends international	6700		-	6,700
Interserve	3400			3,400
Baptist Union Home Mission	4800			4,800
Seba - Kent Thameside project	3400			3,400
Various individuals	-	-	-	-
Total	22,092	-	-	22,092

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

8.2 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.

	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
BMS World Mission	Support of missionary work in the world	3,792
Friends International	Support of Missionary couple in the UK	6,700
Interserve	Support of missionary person in the UK	3,400
Baptist union Home mission	Support of missionary work in the UK	4,800
Seba - Kent thameside project	Support with establishing new churches in Kent	3,400
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		22,092
Other unanalysed grants		-
TOTAL GRANTS PAID		22,092

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 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	-	-	-	1,415	1,415
Additions	-	-	-	1,443	1,443
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	2,858	2,858

9.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	SL
** Rate					

At beginning of the year	-	-	-	354	354
Disposals	-	-	-	-	-
Depreciation	-	-	-	714	714
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	1,068	1,068

9.3 Net book value

Net book value at the beginning of the year	-	-	-	1,061	1,061
Net book value at the end of the year	-	-	-	1,790	1,790

9.4 Impairment

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

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	440,000	-	-	440,000
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	440,000	-	-	440,000

*Please specify additions resulting from acquisitions through business combinations, if any.

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Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

10.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	440,000	164,946
Social investments	-	-
Other investments	-	-
Total	-	164,946
Grand total (Fair value at year end+Cost less impairment)		

10.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

The Valuation was provided by an independent Surveyor in 2019. the charity does not believe that the value of the property has increased significantly since the valuation.
The valuation was provided by an independent Surveyor

10.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Investment properties	440,000	440,000
Social investments	-	-
Other investments	-	-
Total	440,000	440,000

Note 11 Debtors and prepayments

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

11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
	-
-	-
17,837	17,462
17,837	17,462

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

11.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Note 12 Creditors and accruals

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

12.1 Analysis of creditors

Accruals for grants payable

Credit cards

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year	Last year	This year	Last year
£	£	£	£
-	-	-	-
481	-	-	-
5,695	1,709	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,416	-	-	-
7,592	1,709	-	-

Section C	Notes to the accounts	(cont)
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Note 13 **Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	118,212	106,790
Cash at bank and on hand	25,409	59,112
Other	-	-
Total	143,620	165,902

Note 14 **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.

14.1 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
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex	Other	TOTAL
		£	£		£	£
Russell Braund	Minister	31061.04	4035			33997

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

Remuneration is given as a minister for the church, but the minister is a trustee ex officio as per constitution document

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

N/A

Section C **Notes to the accounts** **(cont)**

Note 15 **Charity funds**

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

Please give 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 - expendable 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 £
Unrestricted General fund	U		301,562	146,738	- 179,112		-	269,188
56 Windmill Street Fund	U	Maintain the Investment property	34,728	7,800	- 1,272	-	-	41,256
Bootfair Fund	U	Replacement of Gazebo for bootfair	35	-	-	-	-	35
Little Lights Fund	U	To support further work with small children	-	487		-	-	487
Redevelopment Fund	R	Redevelopment of church building	1,703	511	- 2,214	-	-	0
Minister Pastoral fund	R	To Support People in Need	2,486	-	-	-	-	2,486
CAP Fund	R	To Support Christian against poverty Activities	7,150	-	-	-	-	7,150
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			347,664	155,536	- 182,598	-	-	320,603

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

Please give 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 - expendable 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 £
Unrestricted General fund	U		291,490	180,343	- 170,271	-	-	301,562
Minister pastoral fund	R		2,637	-	- 151	-	-	2,486
CAP Fund	R		7,150	-	-	-	-	7,150
56 Windmill Street Fund	U		28,527	13,681	- 7,480	-	-	34,728
Redevelopment fund	R		837	1,184	- 318	-	-	1,703
Boot fair fund	U		80	-	- 45	-	-	35
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			330,721	195,208	- 178,265	-	-	347,664

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		