



Section A

Independent Examiner's Report

Report to the trustees/
members of

Emmanuel Baptist Church

On accounts for the year
ended

31 March 2023

Charity no
(if any)

1145500

Set out on pages

5 to 20

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

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

Independent
examiner's statement

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

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

Signed:

Ian Black

Date:

12/10/2023

Name:

Ian Black CTA

Relevant professional
qualification(s) or body
(if any):

Address:

17 Broxbourne Road

Orpington

Kent

BR6 0AZ

ANNUAL REPORT OF THE TRUSTEES OF EMMANUEL BAPTIST CHURCH FOR THE YEAR ENDED 31 MARCH 2023.

Charity Name: Emmanuel Baptist Church

Registered Charity Number: 1145500

Trustees:

Rev Russell Braund (Minister)
Daniela Corradini (Treasurer)
Margaret Groom (Church Secretary)
Rev Penny Marsh (Elder)
Dr David Payne (Elder) - Resigned June 2022
Basil Johnson (Elder)
Adrian Hopkins (Elder)
Barbara Watts (Deacon) - Resigned June 2022
Claire Fox (Deacon) - Resigned June 2022
Linda Whittingham (Deacon) - Resigned October 2022
Albert Enita (Deacon)
Palo Bangard (Deacon)
Dr Brian Bannar-Martin (Deacon)
Nic Payne (Deacon) – Appointed June 2022

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.

The Church has maintained online and in person, a regular programme of weekly worship services, prayer meetings and small Bible study groups, as well as running a variety of different group 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 several 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

2022/23 has been a year of getting back to normal following the end of Covid restrictions and people becoming used to gathering with others again in larger groups, and without distancing or the need to wear masks. Having emerged from Covid there have been some changes to our pattern of worship. Broadcasting has continued in order to enable those who are unable to attend the church to be part of Sunday services, as well as reaching others on the internet. Our services moved to 10:30am on Sunday mornings, combining the former 9:30am and 11:00am services. This was not because of a fall in numbers, but an opportunity to bring together the whole church as we re-established ourselves from Covid restrictions. In fact we have had an increase in the number of new people and families joining the church, mainly from other ethnicities which has broadened the cultural make up of Emmanuel. This has been encouraging, because it reflects the work that is being done to develop an inter-cultural church community. An Asian fellowship has also started to attend worship once a month. In order to meet the needs of those who prefer a more traditional service, a Wednesday afternoon meeting was started, and it has a consistent gathering of people, some of whom are unable to attend on a Sunday. We have a Romanian congregation meeting in the chapel on a Sunday afternoon.

We continue to hold prayer meetings and Bible studies online, because this is more convenient and makes it possible for older people to take part in the evenings. Bible studies are run as short courses and have covered prayer and been focussed on festival times. During the year we were able to conduct baptisms and funerals, sharing as a church community in these occasions.

Church meetings relating to the governance of the church take place four times a year and are now held in person. We have introduced a church management suite to enable the better administration of the church and appointed a new administrator who has been trained to process day to day payments and invoices, which frees up our church treasurer.

The church provides pastoral support for those who are regular worshippers and members of the local community. Support continues to be given to those who are struggling with homelessness or the rising cost of living. Make Lunch remains an important means of serving the local community in school holiday times, not just by providing meals, but also a social gathering for families, as well as food to take home for the coming week. Friday youth club is still meeting, run by a committed team and the church also supports Foodbank and Sanctuary. We are involved with Schools' Pastors and a new development this year has been the introduction of a Kintsugi course to help meet people's emotional needs. Emmanuel is still an integral part of Gravesham Churches Together, taking a lead in the events in the town and being part of the network meetings, as well as the North Kent Baptist network meetings.

The church continues to provide significant financial support for work overseas amongst poorer communities through the links we have with Baptist World Mission, other Christian organisations and responding to crisis appeals.

Financial Review

The financial situation for the church has remained challenging, with general donations received in the financial year dropping by an average 20% on the previous financial year.

The total income received for the financial year to March 2023 was £136,661 while the total expenditure was £202,915. The accounts therefore show a deficit of £66,254.

Most of this deficit has been encountered due to major building work being carried out on the fabric of the building and was financed by a legacy received in the year to March 2022.

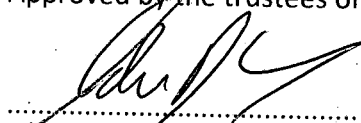
The work has included secondary glazing for the offices and Damp treatment in the church building and redevelopment of the community Hub for the community worker as well as other general maintenance and refurbishment of a very old church building.

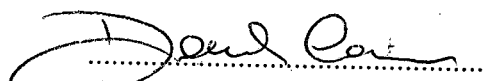
In the financial year to March 2024, we will need to carry out major roof work on the Manse and replacement of 2 large patio windows which will put extra demands on the church finances.

In spite of the challenging financial situation we have continued to support missionary work both in the UK and abroad as well as helping a number of families in need in the Gravesham borough and will seek to maintain the same lever of support for the coming financial year.

Although the in the year to March 2023 we have incurred a substantial deficit the church cash position is still healthy mainly due to the sale of an investment property owned by the church.

Approved by the trustees on 12th October 2023 and signed on their behalf by


.....
Chair of Trustees


.....
Treasurer



Emmanuel Baptist Church			Charity No (if any)	1145500
Annual accounts for the period				
Period start date	01/04/2022	To	Period end date	31/03/2023

Section A Statement of financial activities

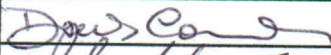
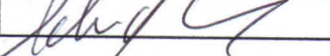
Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	119,121	-	-	119,121	218,870
Charitable activities	S02	12,136	-	-	12,136	11,226
Other trading activities	S03	-	-	-	-	-
Investments	S04	5,404	-	-	5,404	4,448
Separate material item of income	S05	-	-	-	-	143
Other/JRS grant	S06	-	-	-	-	2,047
Total	S07	136,661	-	-	136,661	236,734
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	4,587	-	-	4,587	6,814
Charitable activities	S09	30,230	1,911	-	32,141	31,717
Separate material item of expense	S10	6,988	-	-	6,988	2,865
Other	S11	159,198	-	-	159,198	129,261
Total	S12	201,004	1,911	-	202,915	170,657
Net income/(expenditure) before investment gains/(losses)						
	S13	- 64,343	- 1,911	-	- 66,254	66,077
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 64,343	- 1,911	-	- 66,254	66,077
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	-	-	-	-	- 65,000
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 64,343	- 1,911	-	- 66,254	1,077
Reconciliation of funds:						
Total funds brought forward	S21	587,673	9,061	-	596,734	595,656
Total funds carried forward	S22	523,330	7,150	-	530,480	596,734

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 8)	B02	10,635	-	-	10,635	2,863
Investments	(Note 9)	B04	-	-	-	-	375,000
Total fixed assets		B05	10,635	-	-	10,635	377,863
Current assets							
Debtors	(Note 10)	B07	17,192	-	-	17,192	31,312
Cash at bank and in hand	(Note 12)	B09	502,936	7,150	-	510,086	193,535
Total current assets		B10	520,128	7,150	-	527,278	224,847
Creditors: amounts falling due within one year							
	(Note 11)	B11	7,433	-	-	7,433	-
Net current assets/(liabilities)		B12	512,695	7,150	-	519,845	224,847
Total assets less current liabilities		B13	523,330	7,150	-	530,480	602,710
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	5,976
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	523,330	7,150	-	530,480	596,734
Funds of the Charity							
Restricted income funds	(Note 27)	B18		7,150		7,150	9,061
Unrestricted funds		B19	523,330		-	523,330	312,619
Revaluation reserve		B20	-			-	275,054
Total funds		B21	523,330	7,150	-	530,480	596,734

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Daniela Corradini	25/10/2023
	Adrian Hopkins	25/10/2023

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.*

* -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 { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

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

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

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	These are included in the Statement of Financial Activities (SoFA) when: <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"/>												
Yes	No	N/a																		
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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.	<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																		
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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).	<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	The charity has received government grants in the reporting period	<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	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.	<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	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<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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Yes	No	N/a																		
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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	The charity has incurred expenditure on support costs.	<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	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<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	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<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																		
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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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Yes	No	N/a																		
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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. 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 11.7 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.

✓	✓	✓
---	---	---

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
✓	✓	✓

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

Yes	No	N/a
✓	✓	✓

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

--

Note 3

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Windmill street Offerings	16,817	-	-	16,817	20,121
Cash offerings	3,882	-	-	3,882	2,030
Gift Aided Offerings	72,016	-	-	72,016	91,843
Legacies	-	-	-	-	71,558
Gift aid Reclaimend	18,966	-	-	18,966	23,468
Youth Club Income	296	-	-	296	2,633
Make Lunch Income	7,143	-	-	7,143	7,217
Other	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	119,121	-	-	119,121	218,870
Charitable activities:					
Hall Hire	12,136	-	-	12,136	11,205
Community Choir Subs	-	-	-	-	21
Total	12,136	-	-	12,136	11,226
Other trading activities:					
	-	-	-	-	-
JRS Government grant	-	-	-	-	2,047
	-	-	-	-	-
Total	-	-	-	-	2,047
Income from investments:					
Interest income	5,404	-	-	5,404	1,198
56 WS Income/Insurance claim	-	-	-	-	3,250
Other	-	-	-	-	-
Total	5,404	-	-	5,404	4,448
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	136,661	-	-	136,661	236,591

Note 3.1

Analysis of receipts of government grants

	Description	This year £
Government grant 1	Coronavirus Job support Grant	-
	Total	-
	Description	Last year £
Government grant 1	Coronavirus Job support Grant	2,047
	Total	2,047

Note 4

Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
SO8 Expenditure on raising funds:						
	Youth Club Expenses	1,343	-	-	1,343	1,080
	Make lunch expenses	3,218	-	-	3,218	5,734
	Community Choir Expenses	27	-	-	27	27
		-	-	-	-	-
	Total expenditure on raising funds	4,587	-	-	4,587	6,841
SO9 Expenditure on charitable activities						
	Missionary Donations	23,124	-	-	23,124	29,195
	Pastoral and Youth work	2,504	-	-	2,504	2,522
	Donations to people in need	4,603	1,911	-	6,514	-
	Total expenditure on charitable activities	30,230	1,911	-	32,141	31,717
S10 Separate material item of expense						
	56 Windmill street expenses	6,988	-	-	6,988	2,865
		-	-	-	-	-
		-	-	-	-	-
	Total	6,988	-	-	6,988	2,865
S11 Other						
	General charity governance	154,860	-	-	154,860	139,732
	Depreciation	4,338	-	-	4,338	1,311
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	159,198	-	-	159,198	141,043
TOTAL EXPENDITURE		201,004	1,911	-	202,915	182,466

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

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	62,702	58,882
Social security costs	821	1,578
Pension costs (defined contribution scheme)	8,132	10,875
Other employee benefits	-	-
Total staff costs	71,655	70,563

This year:

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

N/A

Last year:

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	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	29,770	31,530

11.2 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	3	2
Governance	-	-
Other	-	-
Total	3	2

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.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	8,132	10,875

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 youth 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 £ 1.00 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 for this year and last year, if different

There is currently a deficit on the Baptist union pension scheme and the charity portion is deemed to be £17,200.00

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. If this is different for last year, provide details

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 £17,200.00 on demand. The charity holds sufficient cash reserves to cover this debt.

Note 7 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.

This year:

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
BMS World Mission	3,972.00	-	-	3,972.00
Friends international	7,008.00	-	-	7,008.00
Interserve	3,564.00	-	-	3,564.00
Baptist Union Home Mission	5,016.00	-	-	5,016.00
Seba - Kent Thameside project	3,564.00	-	-	3,564.00
Various individuals	-	4,602.50	-	4,602.50
Total	23,124	4,603	-	27,727

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

7.2 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.		Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
BMS World Mission	Support of missionary work in the world	3,972
Friends International	Support of Missionary couple in the UK	7,008
Interserve	Support of missionary person in the UK	3,564
Baptist union Home mission	Support of missionary work in the UK	5,016
Seba - Kent Thameside project	Support with establishing new churches in Kent	3,564
		-
Total grants to institutions in reporting period		23,124
Other unanalysed grants		-
TOTAL GRANTS PAID		23,124

Last year:

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
BMS World Mission	3792	-	-	3,792.00
Friends international	6700	-	-	6,700.00
Interserve	3400	-	-	3,400.00
Baptist Union Home Mission	4800	-	-	4,800.00
Seba - Kent Thameside project	3400	-	-	3,400.00
Various individuals	-	6,775.00	-	6,775.00
Total	22,092	6,775	-	28,867

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

7.4 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.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
BMS World Mission	Support of missionary work in the world	3,972
Friends International	Support of Missionary couple in the UK	7,008
Interserve	Support of missionary person in the UK	3,564
Baptist union Home mission	Support of missionary work in the UK	5,016
Seba - Kent Thameside project	Support with establishing new churches in Kent	3,564
		-
Total grants to institutions in reporting period		23,124
Other unanalysed grants		-
TOTAL GRANTS PAID		23,124

Note 8 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***8.1 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	-	-	-	5,242	5,242
Additions	-	-	-	12,110	12,110
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	17,352	17,352

8.2 Depreciation and impairments

**Basis	SL (Straight Line)	SL (Straight Line)	SL (Straight Line)	SL (Straight Line)	SL (Straight Line)
** Rate				25%	

At beginning of the year	-	-	-	2,379	2,379
Disposals	-	-	-	-	-
Depreciation	-	-	-	4,338	4,338
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	6,717	6,717

8.3 Net book value

Net book value at the beginning of the year	-	-	-	2,863	2,863
Net book value at the end of the year	-	-	-	10,635	10,635

Note 9 Investment assets

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

9.1 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	-	-	375,000	-	-	375,000
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	375,000	-	-	375,000
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	-	-	-	-	-	-

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

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.

9.2 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.

This year:

Analysis of investments

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

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	375,000	164,946
Social investments	-	-
Other investments	-	-
Total	-	164,946
Grand total (Fair value at year end+Cost less impairment)	-	164,946

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

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	The revaluation was adjusted following agreement by trustees and church to dispose of the property in the next financial year to another charity at a reduced value	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.
(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		

9.4 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	-	-
Listed investments	-	-
Investment properties	-	375,000
Social investments	-	-
Other investments	-	-
Total	-	-

Note 10 Debtors and prepayments

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

10.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
990	1,299
16,202	18,231
17,192	19,530

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

10.2 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 11 Creditors and accruals

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

11.1 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
£	£	£	£
-	-	-	-
989	510	-	-
4,789	5,109	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,655	358	-	-
7,433	5,977	-	-

Note 12 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
496,129	185,411
13,957	8,124
-	-
510,086	193,535

Note 13 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.

13.1 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)

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				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex	Other	TOTAL
		£	£	£	£	£
Russell Braund	Minister	29,770	3,896	-	-	33,665

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

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)

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				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Russell Braund	Minister	31,530	3,753	-	-	35,283
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

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

13.2 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)

TRUE

Note 14 Charity funds

14.1 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		300,132	136,661	- 197,825		275,054	514,022
Little Lights Fund	U	To support further work with small children	487	-	-	-	-	487
People in need fund	U	To support people in need in our community	12,000	-	- 3,179	-	-	8,821
Minister Pastoral fund	R	To Support People in Need	1,911	-	- 1,911	-	-	-
CAP Fund	R	To Support Christian against poverty Activities	7,150	-	-	-	-	7,150
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			321,680	136,661	- 202,915	-	275,054	530,480

14.2 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		269,188	221,436	- 166,886	- 23,606	-	300,132
56 Windmill Street Fund	U	Maintain the Investment property	41,256	3,250	- 3,147	23,641	- 65,000	0
Bootfair Fund	U	Replacement of Gazebo for bootfair	35	-	-	35	-	-
Little Lights Fund	U	To support further work with small children	487	-	-	-	-	487
People in need fund	U	To support people in need in our community		12,000				12,000
Minister Pastoral fund	R	To Support People in Need	2,486	50	- 625	-	-	1,911
CAP Fund	R	To Support Christian against poverty Activities	7,150	-	-	-	-	7,150
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			320,602	236,736	- 170,658	-	- 65,000	321,680