

REGISTERED CHARITY NUMBER: 1150885

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Frampton Park Baptist Church

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Frampton Park Baptist Church

Contents of the Financial Statements
for the Year Ended 31 December 2020

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17
Detailed Statement of Financial Activities	18 to 19

Frampton Park Baptist Church

Reference and Administrative Details
for the Year Ended 31 December 2020

TRUSTEES

R Bowman
T Allen
C Bran
Z Sibindi
K R Williams
A M Newby
A T Farrell
P M'Carthy

PRINCIPAL ADDRESS

Frampton Park Baptist Church
Frampton Park Road
London
London
E9 7PQ

REGISTERED CHARITY NUMBER

1150885

INDEPENDENT EXAMINER

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

BANKERS

CAF Bank Ltd
25 King Hill Avenue
West Malling
Kent
ME19 4JQ

Frampton Park Baptist Church

Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Purpose

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

Objectives

The church is constituted as a Baptist Church as stated above.

Frampton Park Baptist Church seeks to be an active Christian community bringing Christian witness and care to our part of Hackney. the church also acknowledges its Christian responsibilities beyond the local community and seeks to engage in both national and international situations.

Public benefit

Trustees have taken account of the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning future activities.

Frampton Park Baptist Church

Report of the Trustees for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Like most other organisations our plans took a completely different shape in 2020 from that which we anticipated due to the Covid19 pandemic. Looking back, we still managed to deliver outputs in line with our vision. In fact, in some ways our impact was greater due to the needs created by the pandemic. Our support to the community was more substantial, and our reach on a Sunday was significantly wider due to the enforced changes to our Sunday worship.

Our Vision

In 2019 we agreed on a simplified statement which has summarised the vision adopted by the church in 2016. Below is the adopted memorable statement, which is an acronym made up of the church initials FPBC:

- Family
- Peace
- Bible
- Community

This above statement is underpinned by the following vision adopted by the church in 2016:

- Mission - helping people to know God through Jesus Christ.
- Peace - a diverse people living without violence
- Justice - the poor and needy are included, supported and empowered
- Knowing God - living a transformed life in Jesus Christ

What did we achieve in 2020?

Due to the Covid19 Pandemic the UK went in lockdown on the 23rd March 2020. As a result, we as a church decided to support the most vulnerable within our community. We brainstormed ideas, which resulted in the implementation of the following:

- Setting up a mobile phone for community members to call in for help or a chat.
- Shopping and delivering prescription medication for shielding and self-isolating families.
- Free food bags on Fridays with food items delivered by the Felix Project and topped up with essentials bought by church
- Food bank with essentials at church to be able to give out to individuals in emergencies.
- Befriending phone calls to those shielding and self-isolating

To achieve this, we built a team of volunteers and partnered with two local doctor surgeries.

The Covid19 project has given us the opportunity to develop new relationships with the community, and therefore we are considering its long term sustainability.

We were extremely grateful to receive funding from National Emergency Trust via East End Community Foundation, Tesco, Hackney Parochial Charities, East End Emergency Fund, HM government through TNL, ASDA and South Hackney Parochial to deliver the Covid19 support to our community.

Since lockdown we have been live streaming our Sunday Service via Facebook and YouTube. An advantage of this has been the engagement of non-Christians. In addition, we have noticed a significant increase in numbers and have therefore decided to continue using this medium even after we re-open our building.

We ran an Alpha course during the lockdown for a group of Iranian nationals both in the UK and Iran which was a significant achievement. One member of the group was baptised in 2020 which we were delighted as a church to witness.

There has been an increase in the number of people attending our midweek small groups which is really encouraging. We also introduced a weekly prayer group in March 2020 which we intend to continue. All these groups take place on Zoom enabling some people who can't for various reasons attend in person to get involved.

Our Youth and Children's Church provision also moved to Zoom. The team did a great job in extremely difficult circumstances and were able to provide opportunities for our young people stay connected to the church.

Frampton Park Baptist Church

Report of the Trustees for the Year Ended 31 December 2020

Our Christian Against Poverty (CAP) Debt Counselling Service was impacted by the pandemic, however, the Debt Centre Manager was still able to support some of her clients during this time. As the Debt Centre service was scaled back the Manager was able to take a lead in our Covid19 community support.

Unfortunately, due to the restrictions imposed by the government due to Covid19 our toddler group suffered. This resulted in our Family Children Worker being furloughed for much of the year.

We anticipate an increase in unemployment and wanted to help the community with job search. We decided to set up a CAP Job Club, which resulted in two members of the church successfully completing the required training to become Job Coaches. The plan is to start offering the service in early 2021.

Conclusion

The covid19 pandemic inevitably had a big impact on our church ministry. It has been difficult to function with the understandable restrictions put in place by the government to prevent the spread of the virus. That said, we have been able to develop a stronger relationship with both the church members and community through the support we have given. Equally encouraging is the relationships we have established with people elsewhere in the country and oversees through our online Sunday service.

Pension statement

In 2019 we mentioned that the church had incurred two Cessation Events; one for £80,200 and the second in 2011 for £114,00. A Cessation Event is activated when an Employer in the pension scheme, in this case Frampton Park Baptist Church, no longer has a Minister in the scheme because their time in office has ended. As a result, the Minister no longer contributes to the scheme through the Employer. There is a period of grace for another Minister to enter into the scheme through the Employer, however, if one doesn't a Cessation Event is activated, meaning the Employer becomes liable for their share of the pension scheme's deficit.

It is recognised that potential double counting has taken place with the above figures under the current pension regulations. The Employer Group and Pension Trustee fortunately came up with a solution to this problem. We are pleased to say that a deed was signed by the church and the Baptist Pension Trust Ltd which removes the first Cessation Event Debt from Frampton Park Baptist Church. This is due to the Baptist Union Great Britain making payments totalling £33 million to the scheme in 2018, and on execution and delivery of the deed a portion of such payment will be deemed to settle the First Cessation Debt on behalf of the church.

We now have one Cessation Event totalling £114,000. Whilst we wait to hear about our options with regards to the £114,000 we have been instructed to continue making a contribution to the Baptist Pension Scheme deficit, which has slightly increased since 2019 to £307 per month.

FINANCIAL REVIEW

Financial position

At the balance sheet date, the church held £3,631,311 of fixed assets.

The church has net current assets totalling £252,744, of which £242,759 was held in the bank.

The total net assets held by the church at the year end was £3,860,339

Incoming resources from donations have decreased and are £18k lower than last year.

Mosaic Room (previously the Café) income has decreased by £43k in 2019 to £17k during the year due to Covid19 restrictions. The Café space has been solely used for room hire during the year.

The church continues to receive grants, and has achieved income from grants of £56k compared to £18k last year.

Frampton Park Baptist Church

Report of the Trustees for the Year Ended 31 December 2020

FINANCIAL REVIEW

Reserves policy

The Church's cash reserves policy is to hold a minimum of three months normal costs and maximum of six month normal costs.

The Overage funds distribution has nearly finished. The level of expended resources remains similar to last year and reserves will soon return to the above policy levels.

The trustees separate the Unrestricted funds between the general available funds, from the funds tied up in fixed assets (Designated fund).

FUTURE PLANS

The church's Vision Statement is "A community that welcomes all to enjoy peace, experience justice and know God through Jesus Christ". There are four pillars of the vision.

- Mission - helping people to know God through Jesus Christ
- Knowing God - living a transformed life in Jesus Christ
- Peace - a diverse people living without violence
- Justice - the poor and needy are included, supported and empowered.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The church constitution (adopted 29th April 2011) is based upon the model constitution of the Baptist Union of Great Britain (6 December 1962), and became registered with the charity commission on 19 February 2013.

Recruitment and appointment of new trustees

New trustees are elected by the church members, other than the church minister who will be appointed as a trustee because of their role and responsibilities. The trustees will comprise the church leadership team.

Organisational structure

The Church Members Meeting reserves authority in the appointment and removal of a minister, appointment and removal of Charity Trustees, and decisions relating to the church property. Church meetings are held on a regular basis with a minimum of 4 meetings a year.

The minister and leadership team meet monthly to exercise the day to day leadership of the church, and report to the church meeting.

Induction and training of new trustees

There is an induction process for new trustees, and training is encouraged.

The Baptist Union of Great Britain and the London Baptist Property Board

The church is part of the wider Baptist family and is therefore a member church of the London Baptist Association (LBA) and also the national body, The Baptist Union of Great Britain (BUGB). Both organisations are registered charities. The church pays an annual subscription to BUGB based upon its membership numbers.

The London Baptist Property Board (LBPB) are custodian trustees for the church building, the church manse and the church flat.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees review risks for the church and action plans for addressing the risks are reviewed annually.

Frampton Park Baptist Church

Report of the Trustees
for the Year Ended 31 December 2020

POST YEAR END EVENTS

COVID-19

Looking into the future, we are slowly able to open up certain services and groups. We have put a lot of effort into making our building covid-19 secure and reviewing our risk assessments more regularly regarding health and safety and new regulations. We are confident that we will be able to rent out our rooms as we did before the pandemic as per the Government guidelines because we already have a good number of enquiries. All in all, we are cautious following the government rules of relaxing the restrictions and are watching closely the events unfolding. We are confident that 2021 will be a good year looking at the finances. It will not be back to normal, but on its way there and with the reserves we have, we will be able to continue offering our services to the community and our members.

DEFERRED DEBT ARRANGEMENT

On the 24th May 2021 Baptist Pension Trust Limited (the Trustee) and Frampton Park Baptist Church (the deferred employer) entered a "Deferred Debt Arrangement". The agreement enables Frampton Park Baptist to defer the debt of £114,000 incurred by a "employment cessation-event".

The Church will continue to pay Deficit Recovery Contributions which is currently £307 per month. It will do so until such time as it either chooses to trigger a cessation event and settle the debt payable based on the Scheme funding position at that time, or the Scheme is fully funded. The Recovery Plan currently in place is working towards this being the case in 2026; however, this is not guaranteed and while the Church remains as a participating employer, it retains responsibility for Scheme deficit funding. There is an expectation that due to the improved funding position of the Scheme since the cessation event, the deficit liability which would be brought forward and recalculated based on the current position will have reduced.

Approved by order of the board of trustees on 03.09.2021 and signed on its behalf by:


.....
T Allen - Trustee

**Independent Examiner's Report to the Trustees of
Frampton Park Baptist Church**

Independent examiner's report to the trustees of Frampton Park Baptist Church

I report to the charity trustees on my examination of the accounts of Frampton Park Baptist Church (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Michael Dunkley
FCA
Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Date:

Frampton Park Baptist Church

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		72,472	6,851	79,323	95,294
Charitable activities					
Church activities		2,243	60,485	62,728	17,790
Other trading activities	2	17,289	-	17,289	69,920
Investment income	3	73,735	-	73,735	70,085
Total		165,739	67,336	233,075	253,089
EXPENDITURE ON					
Raising funds		3,553	-	3,553	1,395
Charitable activities					
Church activities		225,069	44,048	269,117	292,617
Total		228,622	44,048	272,670	294,012
NET INCOME/(EXPENDITURE)		(62,883)	23,288	(39,595)	(40,923)
Transfers between funds	10	(1,582)	1,582	-	-
Net movement in funds		(64,465)	24,870	(39,595)	(40,923)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,879,457	20,477	3,899,934	3,940,857
TOTAL FUNDS CARRIED FORWARD		3,814,992	45,347	3,860,339	3,899,934

The notes form part of these financial statements

Frampton Park Baptist Church

Balance Sheet
31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	7	3,631,311	-	3,631,311	3,661,749
CURRENT ASSETS					
Debtors	8	9,985	-	9,985	32,129
Cash in hand		197,413	45,347	242,760	223,484
		<u>207,398</u>	<u>45,347</u>	<u>252,745</u>	<u>255,613</u>
CREDITORS					
Amounts falling due within one year	9	(23,717)	-	(23,717)	(17,428)
NET CURRENT ASSETS		<u>183,681</u>	<u>45,347</u>	<u>229,028</u>	<u>238,185</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,814,992</u>	<u>45,347</u>	<u>3,860,339</u>	<u>3,899,934</u>
NET ASSETS		<u>3,814,992</u>	<u>45,347</u>	<u>3,860,339</u>	<u>3,899,934</u>
FUNDS	10				
Unrestricted funds				3,814,992	3,879,457
Restricted funds				<u>45,347</u>	<u>20,477</u>
TOTAL FUNDS				<u>3,860,339</u>	<u>3,899,934</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



.....
T Allen - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support costs are allocated to the charitable activity to which they relate.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

The depreciation of property has been split by the trustees into the following categories:

Freehold property - Church building - 1% on cost

Freehold property - Other buildings held for charitable purposes - not provided

Expenditure is only considered for capitalisation, where the purchase price exceeds £1,000.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Frampton Park Baptist Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

2. OTHER TRADING ACTIVITIES

31.12.20	31.12.19
£	£
-	10,122
17,289	59,798
<u>17,289</u>	<u>69,920</u>

Fundraising events
Mosaic ministries income

3. INVESTMENT INCOME

31.12.20	31.12.19
£	£
72,846	68,041
889	2,044
<u>73,735</u>	<u>70,085</u>

Rents received
Deposit account interest

4. TRUSTEES' REMUNERATION AND BENEFITS

31.12.20	31.12.19
£	£
25,338	25,338
2,292	2,313
520	479
<u>28,150</u>	<u>28,130</u>

Trustees' salaries
Trustees' social security
Trustees' pension contributions to money purchase schemes

Salaries paid to trustees are due to their roles as pastors or other specific services to the Church and not in relation to their roles as trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Church workers	6	6
Support	1	1
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	76,548	18,746	95,294
Charitable activities			
Church activities	6,540	11,250	17,790
Other trading activities	69,920	-	69,920
Investment income	70,085	-	70,085
Total	223,093	29,996	253,089
 EXPENDITURE ON			
Raising funds	1,395	-	1,395
Charitable activities			
Church activities	273,715	18,902	292,617
Total	275,110	18,902	294,012
 NET INCOME/(EXPENDITURE)	(52,017)	11,094	(40,923)
Transfers between funds	(2,514)	2,514	-
Net movement in funds	(54,531)	13,608	(40,923)
 RECONCILIATION OF FUNDS			
Total funds brought forward	3,933,989	6,868	3,940,857
 TOTAL FUNDS CARRIED FORWARD	3,879,458	20,476	3,899,934

Frampton Park Baptist Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2020 and 31 December 2020	3,787,159	37,066	3,824,225
DEPRECIATION			
At 1 January 2020	135,780	26,696	162,476
Charge for year	24,400	6,038	30,438
At 31 December 2020	160,180	32,734	192,914
NET BOOK VALUE			
At 31 December 2020	3,626,979	4,332	3,631,311
At 31 December 2019	3,651,379	10,370	3,661,749

All tangible assets are used to fulfil the charity's objects.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other debtors	1,884	15,543
Prepayments	8,101	16,586
	<u>9,985</u>	<u>32,129</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Social security and other taxes	7,583	2,943
Other creditors	1,134	1,085
Accrued expenses	15,000	13,400
	<u>23,717</u>	<u>17,428</u>

Frampton Park Baptist Church

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

10. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	217,708	(32,444)	(1,582)	183,682
Designated	3,661,749	(30,439)	-	3,631,310
	<u>3,879,457</u>	<u>(62,883)</u>	<u>(1,582)</u>	<u>3,814,992</u>
Restricted funds				
Fellowship	2,195	135	-	2,330
Family work fund	5,579	-	-	5,579
Joy for Humanity Uganda	703	(51)	-	652
Christians Against Poverty Project	11,000	1,802	-	12,802
Jack Petchy Foundation	1,000	500	-	1,500
LBC - Ann Taylor Childrens Centre	-	(1,582)	1,582	-
EECF - Covid 19 fund	-	8,799	-	8,799
The National Lottery - Covid-19 Fund	-	8,846	-	8,846
Hackney Quest - Track and Trace fund	-	4,339	-	4,339
Tesco - Food bank fund	-	500	-	500
	<u>20,477</u>	<u>23,288</u>	<u>1,582</u>	<u>45,347</u>
TOTAL FUNDS	<u>3,899,934</u>	<u>(39,595)</u>	<u>-</u>	<u>3,860,339</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,739	(198,183)	(32,444)
Designated	-	(30,439)	(30,439)
	<u>165,739</u>	<u>(228,622)</u>	<u>(62,883)</u>
Restricted funds			
Fellowship	1,423	(1,288)	135
Joy for Humanity Uganda	2,766	(2,817)	(51)
Christians Against Poverty Project	20,661	(18,859)	1,802
Jack Petchy Foundation	500	-	500
LBC - Ann Taylor Childrens Centre	9,329	(10,911)	(1,582)
EECF - Covid 19 fund	8,875	(76)	8,799
The National Lottery - Covid-19 Fund	16,068	(7,222)	8,846
Hackney Quest - Track and Trace fund	7,214	(2,875)	4,339
Tesco - Food bank fund	500	-	500
	<u>67,336</u>	<u>(44,048)</u>	<u>23,288</u>
TOTAL FUNDS	<u>233,075</u>	<u>(272,670)</u>	<u>(39,595)</u>

Frampton Park Baptist Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	241,376	(20,319)	(3,349)	217,708
Designated	3,692,613	(31,699)	835	3,661,749
	<u>3,933,989</u>	<u>(52,018)</u>	<u>(2,514)</u>	<u>3,879,457</u>
Restricted funds				
Fellowship	229	1,966	-	2,195
Family work fund	5,579	-	-	5,579
Joy for Humanity Uganda	310	(721)	1,114	703
Christians Against Poverty Project	-	9,600	1,400	11,000
Jack Petchy Foundation	750	250	-	1,000
	<u>6,868</u>	<u>11,095</u>	<u>2,514</u>	<u>20,477</u>
TOTAL FUNDS	<u>3,940,857</u>	<u>(40,923)</u>	<u>-</u>	<u>3,899,934</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,093	(243,412)	(20,319)
Designated	-	(31,699)	(31,699)
	<u>223,093</u>	<u>(275,111)</u>	<u>(52,018)</u>
Restricted funds			
Fellowship	3,266	(1,300)	1,966
Joy for Humanity Uganda	8,563	(9,284)	(721)
Christians Against Poverty Project	17,917	(8,317)	9,600
Jack Petchy Foundation	250	-	250
	<u>29,996</u>	<u>(18,901)</u>	<u>11,095</u>
TOTAL FUNDS	<u>253,089</u>	<u>(294,012)</u>	<u>(40,923)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	241,376	(52,763)	(4,931)	183,682
Designated	3,692,613	(62,138)	835	3,631,310
	<hr/>	<hr/>	<hr/>	<hr/>
	3,933,989	(114,901)	(4,096)	3,814,992
Restricted funds				
Fellowship	229	2,101	-	2,330
Family work fund	5,579	-	-	5,579
Joy for Humanity Uganda	310	(772)	1,114	652
Christians Against Poverty Project	-	11,402	1,400	12,802
Jack Petchy Foundation	750	750	-	1,500
LBC - Ann Taylor Childrens Centre	-	(1,582)	1,582	-
EECF - Covid 19 fund	-	8,799	-	8,799
The National Lottery - Covid-19 Fund	-	8,846	-	8,846
Hackney Quest - Track and Trace fund	-	4,339	-	4,339
Tesco - Food bank fund	-	500	-	500
	<hr/>	<hr/>	<hr/>	<hr/>
	6,868	34,383	4,096	45,347
TOTAL FUNDS	<hr/>	<hr/>	<hr/>	<hr/>
	3,940,857	(80,518)	-	3,860,339

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	388,832	(441,595)	(52,763)
Designated	-	(62,138)	(62,138)
	<hr/>	<hr/>	<hr/>
	388,832	(503,733)	(114,901)
Restricted funds			
Fellowship	4,689	(2,588)	2,101
Joy for Humanity Uganda	11,329	(12,101)	(772)
Christians Against Poverty Project	38,578	(27,176)	11,402
Jack Petchy Foundation	750	-	750
LBC - Ann Taylor Childrens Centre	9,329	(10,911)	(1,582)
EECF - Covid 19 fund	8,875	(76)	8,799
The National Lottery - Covid-19 Fund	16,068	(7,222)	8,846
Hackney Quest - Track and Trace fund	7,214	(2,875)	4,339
Tesco - Food bank fund	500	-	500
	<hr/>	<hr/>	<hr/>
	97,332	(62,949)	34,383
TOTAL FUNDS	<hr/>	<hr/>	<hr/>
	486,164	(566,682)	(80,518)

The restricted funds relate to income from gifts and donations for specific purposes, and the expenditure of those funds in line with the donors wishes.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

The designated fund reflects the balance of the non-liquid fixed assets, which is not available for general charitable expenditure.

The Kings Centre Fund was renamed to Family Work Fund during the year to follow suit with the common terminology of the services provided by this fund.

Transfers between funds

Transfers to the Designated fund relates to the capitalisation of assets in the previous year..

Transfers to the Christians against Poverty Project and Joy for Humanity Uganda are from the General fund and are to support the restricted expenditure in excess of funds received.

11. EMPLOYEE BENEFIT OBLIGATIONS

During the financial year, employer contributions were made to the Defined Contribution Pension Scheme (Nest scheme) totalling £2,493 (2019 - £2,270).

In addition, the charity also contributed towards a baptists pension scheme, totalling £2,421 (2019 - £3,613).

At the balance sheet date, unpaid pension liabilities in the Nest scheme total £229 (2019 - £208).

12. CONTINGENT LIABILITIES - PENSIONS

Between 1980 to 2011 Frampton Park Baptist Church has employed 5 Ministers who were members of the Baptist Pension Scheme. During this period, we incurred a cessation event totalling £80,200, and since 2011 a second cessation event for the amount of £114,000.

It is recognised that potential double counting has taken place with the above figures under the current pension regulations, and the Employer Group and Pension Trustee are working on a solution. Once a solution has been established, the church will have to make arrangement to settle the agreed amount.

In the meantime, we have been advised to continue making a contribution to the Baptist Pension Scheme deficit of £307 per month (£282, 2019).

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

Frampton Park Baptist Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	63,197	78,781
Gift aid	16,126	16,513
	<hr/>	<hr/>
	79,323	95,294
Other trading activities		
Fundraising events	-	10,122
Mosaic ministries income	17,289	59,798
	<hr/>	<hr/>
	17,289	69,920
Investment income		
Rents received	72,846	68,041
Deposit account interest	889	2,044
	<hr/>	<hr/>
	73,735	70,085
Charitable activities		
Grants	56,213	17,790
Furlough Grant	6,515	-
	<hr/>	<hr/>
	62,728	17,790
Total incoming resources	<hr/>	<hr/>
	233,075	253,089
EXPENDITURE		
Other trading activities		
Mosaic room purchases	743	687
Bad debts	2,810	708
	<hr/>	<hr/>
	3,553	1,395
Charitable activities		
Trustees' salaries	25,338	25,338
Trustees' social security	2,292	2,313
Trustees' pension contributions	520	479
Wages	76,070	83,481
Social security	2,151	3,966
Pensions	3,988	5,028
Premises costs	44,246	49,774
Subscriptions / Tithe payments	10,605	8,619
Sundries	-	1
Charitable activities	16,824	23,669
Resources	25	150
Carried forward	182,059	202,818

This page does not form part of the statutory financial statements

Frampton Park Baptist Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
Charitable activities		
Brought forward	182,059	202,818
Volunteers' training and expenses	1,010	1,214
Grants to institutions	6,470	13,300
Grants to individuals	2,827	823
	<hr/>	<hr/>
	192,366	218,155
Support costs		
Management		
Wages	19,826	19,776
Social security	1,522	1,545
Pensions	407	375
Insurance	4,753	2,657
Office costs	3,767	3,553
Advertising	830	1,194
Computer & Internet	9,284	6,747
Dep'n of freehold property	24,400	24,400
Dep'n of fixtures & fittings	6,039	7,216
	<hr/>	<hr/>
	70,828	67,463
Information technology		
Repairs and renewals	546	-
Governance costs		
Auditors' remuneration	1,050	2,000
Auditors' remuneration for non audit work	2,100	2,500
Bookkeeping	2,227	2,416
Loss on sale of tangible fixed assets	-	83
	<hr/>	<hr/>
	5,377	6,999
Total resources expended	<hr/>	<hr/>
	272,670	294,012
Net expenditure	<hr/>	<hr/>
	(39,595)	(40,923)

This page does not form part of the statutory financial statements

Frampton Park Baptist Church

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

18th June 2021

Dear Sirs

Frampton Park Baptist Church
INDEPENDENT EXAMINATION FOR THE YEAR ENDED 31 December 2020

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the year ended **31 December 2020** ("the period"), in accordance with the Charities Act 2011 requirements.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

REPRESENTATION

- 1 We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework [FRS 102 and the FRS 102 Charity SORP].
We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the period.
- 2 We confirm that all necessary accounting records have been made available to you for the purpose of your independent examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other relevant records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you.
We have provided any additional information that you have requested for the purposes of your independent examination.
- 3 We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
- 4 We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Frampton Park Baptist Church
Charity number 1150885
Frampton Park Road, London
E9 7PQ

- 5 We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
- 6 We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
- 7 We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework [FRS102 and the FRS102 Charity SORP].
- 8 We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
- 9 We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

Party	Relationship	Nature of transaction
Katherine Rose Williams	Trustee	None
Torquil Allen	Trustee	Salary
Claribel Bran	Trustee	None
Anne Marie Newby	Trustee	None
Dr Richard John Craig Brown	Trustee	None
Zenani Sibindi	Trustee	None
Pamela M'Carthy	Trustee	None

- 10 We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework [FRS102 and the FRS102 Charity SORP].
- 11 We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.
- 12 We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements
- 13 We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
- 14 We have disclosed to you all (if any) instances of non-compliance or suspected non-compliance with laws and regulations, whose effects should be considered when preparing the financial statements, together with the actual or contingent consequences which may arise therefrom.

Other than these matters, we are not aware of any actual or possible instances of non-compliance with laws or regulations whose effects should be considered when preparing financial statements of the charity.

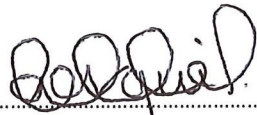
Frampton Park Baptist Church
Charity number 1150885
Frampton Park Road, London
E9 7PQ

- 15 We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation.

We have disclosed to you all (if any) deficiencies in internal control of which we are aware.

- 16 We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.
- 17 We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements are due to be approved.
- 18 We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
- 19 We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
- 20 We confirm that we are not aware of any matters of material significance that should be reported to regulators.

Yours faithfully



For and behalf of the board of trustees

Trustee name T Allen

Date 19.08.21

Frampton Park Baptist Church
Charity number 1150885
Frampton Park Road, London
E9 7PQ

