

Financial Statements for the Year Ended 31st December 2023

for

Carshalton Baptist Church

Contents of the Financial Statements
for the Year Ended 31st December 2023

	Page
General Information	1
Chartered Accountants' Report	2
Client Approval Certificate	3
Detailed Profit and Loss Account	4
Balance Sheet	5
Notes to the Financial Statements	6

Carshalton Baptist Church

General Information
for the Year Ended 31st December 2023

PROPRIETOR:

Rev'd A Luke

ADDRESS:

Suite 4
272 London Road
Wallington
Surrey
SM6 7DJ

ACCOUNTANTS:

Errol Martin
Chartered Accountant
272 London Road
Wallington
Surrey
SM6 7DJ

Unaudited Financial Statements

for the Year Ended 31st December 2023

Chartered Accountants' Report to

Carshalton Baptist Church

In accordance with our terms of engagement we have prepared for your approval the financial statements of Carshalton Baptist Church for the year ended 31st December 2023 on pages four to six from the accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to you, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Carshalton Baptist Church and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Carshalton Baptist Church for our work or for this report.

You have approved the financial statements for the year ended 31st December 2023 and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.



Errol Martin
Chartered Accountant
272 London Road
Wallington
Surrey
SM6 7DJ

Date: 03/09/2024


• Unaudited Financial Statements

for the Year Ended 31st December 2023

Carshalton Baptist Church

Client Approval Certificate

In accordance with the terms of engagement of Errol Martin, I approve the financial statements for the year ended 31st December 2023 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the financial statements, including the appropriateness of the accounting basis as set out in note 1, and for providing Errol Martin with all information and explanations necessary for their compilation.


.....
Rev'd A. Luke

Date: 3-09-2024
.....

Carshalton Baptist Church

Detailed Profit and Loss Account
for the Year Ended 31st December 2023

	31.12.23	31.12.22
	£	£
Donations Received		
	50,299	48,900
Other income		
Rents received	75,000	75,000
Other Income	2,515	6,382
Deposit account interest	129	19
	<u>77,644</u>	<u>81,401</u>
	127,943	130,301
Expenditure		
Wages	41,979	40,753
Storage	3,905	3,969
Rent	27,525	27,981
Rates and water	2,493	2,339
Insurance	127	-
Light and heat	9,616	6,645
Telephone and Internet	2,739	1,315
Post and stationery	345	1,179
Travelling	2,468	-
Fellowship - Wales trip	-	18,382
Repairs and renewals	2,182	17,825
Sundry expenses	10,532	6,946
Accountancy	2,750	1,180
Subscriptions	479	300
Donations	8,883	2,968
	<u>116,023</u>	<u>131,782</u>
	11,920	(1,481)
Finance costs		
Bank charges and Interest	237	403
	<u>11,683</u>	<u>(1,884)</u>
NET PROFIT/(LOSS)		

Carshalton Baptist Church

Balance Sheet
31st December 2023

	Notes	31.12.23 £	£	31.12.22 £
FIXED ASSETS				
Tangible assets	2		186,000	186,000
CURRENT ASSETS				
Other debtors and prepayments		47,216		47,116
Bank Account Balances		27,319		14,109
Bank account —5879		-		6,504
Bank account —0290		-		469
Bank account —6550		-		5,573
Bank account —9229		502		1,696
		<u>75,037</u>		<u>75,467</u>
CURRENT LIABILITIES				
Philpott Loan/LBA		12,000		12,000
Credit Card		242		355
		<u>12,242</u>		<u>12,355</u>
NET ASSETS			<u>62,795</u>	<u>63,112</u>
FINANCED BY			<u>248,795</u>	<u>249,112</u>
LONG TERM LIABILITIES				
Philpot Loan/LBA			44,225	56,225
RESERVES AND FUNDS				
Reserves	3		150,326	150,326
Capital account	4		<u>54,244</u>	<u>42,561</u>
			<u>248,795</u>	<u>249,112</u>

Notes to the Financial Statements
for the Year Ended 31st December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been compiled on a basis which enables profits to be calculated in accordance with generally accepted accounting practice and which provides sufficient and relevant information to enable the completion of a tax return.

2. TANGIBLE FIXED ASSETS

Freehold
property
£

COST

At 1st January 2023
and 31st December 2023

186,000

NET BOOK VALUE

At 31st December 2023

186,000

At 31st December 2022

186,000

3. RESERVES

Other
reserves
£

At 1st January 2023

150,326

At 31st December 2023

150,326

4. CAPITAL ACCOUNT

Brought forward	£	31.12.23	£	31.12.22	£
Add					
Net profit	11,683			-	
	54,244			44,445	
Less					
Net loss	-			1,884	
	54,244		54,244		42,561
	54,244		54,244		42,561



Section A

Independent Examiner's Report

Report to the trustees

CARSHALTON BAPTIST CHURCH

On accounts for the year
ended

DECEMBER 2023

Charity no
(if any) 1151059

Set out on pages

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

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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

03/09/24

Name:

Errol Martin

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

Chartered Accountant