
EAST HAM BAPTIST CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

EAST HAM BAPTIST CHURCH

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EAST HAM BAPTIST CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Rev Armeia Dawood, Minster & Chairperson (appointed 1 September 2009) George Tikum (appointed 30 March 2017) Alain Loufimpou (appointed 30 March 2017) Josephine Wilson Cole (appointed 30 March 2017) Meno Jacob, Treasurer (appointed 9 December 2015) Philip Merugu, Deacon (appointed 1 January 2020) Rachel Mary Koti (appointed 1 January 2020) Jessica Dawood, Secretary (appointed 28 March 2021)
Charity registered number	1152699
Principal office	236 Plashet Grove London E6 1DA
Secretary	Jessica Dawood
Minster & Chairperson	Armeia Dawood
Accountants	SMG Business Accountants Ltd Chartered Certified Accountants Spaceworks 25 Cabot Square London E14 4QZ

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2021 to 31 March 2022.

Objectives and activities

a. Policies and objectives

East Ham Baptist Church is a place of worship. Its building is located within a residential area in the London Borough of Newham. East Ham Baptist Church is a multi-cultural congregation representing over 27 different nationalities.

We seek to build up the body of Christ by encouraging and equipping the members and those who attend to discover and exercise their gifts and talents and through this, seek to positively impact the community both at home and abroad with the love of Christ.

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)' and in particular to its supplementary benefit guidance on the advancement of religion.

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

We aim to reach our purposes through a number of activities:

Public Worship.

We run a number of open services.

Sunday services

The start time is 10:30am. We welcome those in attendance and start with a time of prayer, followed by worship (hymns and Songs)

A time is then set aside for brief announcements and offering for the benefit of those in attendance to be informed and reminded of forthcoming activities, updates on on-going plans, birthday greetings and special news. We have notices which are displayed on plasma screen. It is at this time the church formally welcomes new and irregular visitors, making them feel welcomed and offering brief after-care at the end of the service.

Another time of worship (hymns contemporary Christian music) ensues, followed by a time of teaching of the word of God. We close with a time of response, allowing people the opportunity to receive prayers for their needs. The prayers are offered on an individual basis by those appointed by the church as leaders with good standing.

The first Sunday morning of every month, we observe communion of the Lord's Supper.

We run a Sunday school during our morning service, consisting of classes for children of ages 4-15 and led by teaches affiliated with this church.

On the second Sunday evening of every month we observe communion of the Lord's Supper.

Baptism Service

We baptise anyone who confesses their sin and expressly requests baptism by immersion. This is only conducted at our morning service.

Bible Study

We run our bible study every Saturday morning and this is open to all.

Women's service

We run a special women's breakfast and service on the first Saturday of every month.

Men's service

We run a special men's breakfast and service the last Saturday of every month.

Prayers

We have a number of prayer meetings in the church.

Tuesday, Wednesday and Thursday morning between 9:00am and 10:00am (an opportunity also for those who wish to pray before going into work or school).

Friday evening is our main prayer meeting between 7:00pm and 9:00pm, where everyone is welcomed.

Evangelism and Mission

The church runs regular evangelism meetings throughout the year.

Every third Sunday evening of each month is focused on evangelism and mission. We undertake the task of

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

praying for mission fields at home and abroad. We provide materials for those who are seeking to know more of the Christian faith (like books, Jesus DVD's "the life of Christ", and other resources).

We plan for outreach to continue in and around different parks in different areas. This includes doing street Evangelism in the local community. For the whole church to go and evangelize in the local community after Sunday morning service at Christmas and Easter. This will give us the opportunity to share the Easter message, the Birth, Death and Resurrection of our Lord Jesus also the Christmas message the birth of our Lord Jesus.

Youth Ministry

We run two different age groups for young people. The first age group 3-15 years Old. The lower division meets regularly once every month. The lower youth division are involved in activities such as Bible studies, Bible quizzes, games, crafts and watching movies and church activities.

Social Action

The church is involved in supporting and encouraging a number of charitable projects locally and abroad. We strongly support the schools in our local community and projects such as Set My People Free, orphanage home in Sierra Leone, home mission, training pastors, Faith In Schools, Transform Newham.

Church Relationships

The church is very active in this area through supporting our sister Baptist churches, and have a close partnership with other Christian churches and organisations in the local area. Supporting a number of local initiatives (redeeming our community) is also fundamental to our vision.

Pastoral Care

The Church is involved in a number of activities in the area of pastoral care.

Visitation

A designated team undertakes regular visits to church members and to others in the community who request a visit for a number of reasons. The main purpose of the visitation team is to provide support and build close relationships with the church (including members and non-members). This support is provided by home visits, telephone contact and hospital visits. The team have also on occasions escorted members to hospital appointments.

Hospital

The Pastors and elders of the church are available to pray as requested for patients and church members in hospital.

Funeral Services

The church runs funeral services for the whole community as requested.

Wedding Services

The church runs wedding service for the community as requested.

Counselling and Conflict Resolution

The Pastor and elders of the church are available in facilitating meetings and other appropriate strategies to meet/address the needs of the church members and the community in these sensitive areas.

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

c. Main activities undertaken to further the Charity's purposes for the public benefit

East Ham Baptist Church provides the public with a number of benefits.

The Church provides a sacred space

Church buildings and worship services that provide the moral foundation of self-restraint and community awareness necessary for the success of self-government. The church encourages every member and all those who attend church to act and behave according to law of the land, and contribute to their community.

The Church provides help to the needy

The Church provides help to the needy and vulnerable individuals in the community, improving the general relationship between its members and the community. It improves marriage relationships, and encourages families to be together, discourages domestic violence, increasing moral community obligations, and promoting charitable contributions and volunteering. The church encourages commitment to church life and to serve others in the community.

Fare-share

Since September 2017 East Ham Baptist church has become part of the community Fare-share scheme run by Tesco supermarket. This scheme affords the less fortunate in our community to be provided with food free of charge and allows for everyone on occasions to receive tasty donations from Tesco when we receive surplus donations which we cannot give out as it exceeds the needs of those we serve. Since we started the church approved for the area near the lift to be developed to accommodate / store / distribute the food donations – thus we have a fridge and 2 freezers downstairs in a beautifully refurbished area – thank you all for your generosity in backing this scheme to help our community.

Caring for our Youth

East Ham Baptist Church provides a training ground for young people to be successful in their education. Our young people have improved their skills in many areas by participating in several activities such as playing musical instruments, craft, drama, and dance and information technology. There has been a drive to improve their ability to manage their time and achieve goals in a timely manner, public speaking, and networking, organizing and participating in the public life of our country.

The church has positively improved their desire to be committed and to set examples of good behaviour in their schools. They complete homework, attend classes, and complete degree programs. East Ham Baptist Church provides educational, psychological, and moral training and resources which serve to equip and produce positive results and outcomes for our young people.

The Church helps reduce crime

East Ham Baptist Church provides spiritual and social programs and community volunteers. These programs help to decrease the occurrence of crime in communities and among family members, community members and local youths. Reduced levels of crime make communities more safe, stable and productive. Safe and stable communities encourage economic growth through business expansion and attracting new residents. The Church helps very much in decreasing domestic violence among men and women through teaching God's word of how husband and wife can respect each another.

The Church promotes mental and physical health

East Ham Baptist Church promotes mental and physical health to its members and to the community. The spiritual journey is a great help in the area of healing. Many find it a real help as they encounter a true love and care from the body of Christ (the church), and from the Lord. Huge numbers of the public have found the church a place where their soul can find rest, healing and peace. This journey helps the community vastly and decreases government expenditures as there is less reliance on conventional medicines for emotional and mental unrest. The Church also promotes a variety of health benefits for the community, improving the vitality of the community and decreasing government expenditures through its teaching that our body is a holly temple

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

and we have to look after it.

Providing comfort to the bereaved

East Ham Baptist Church is a place of comfort for everyone in the community who has experienced the pain of losing a loved one. The church is opened to the whole community, and it helps in a number of ways in this journey of bereavement. This is started in prayer followed by providing a thanksgiving service, counselling and helping the needy that are not in a position to afford funeral and related expenses.

East Ham Baptist Church contributes towards a better society, promoting social cohesion by promoting our value as a church to be:

A Prophetic Community - Rejecting evil, injustice and hypocrisy and challenging worldly concepts of power, wealth, status and security.

An Inclusive Community - To rise above all barriers of gender, language, race, class, age and culture. We come alongside those who are rejected, deprived and feel powerless.

A Sacrificial Community- Accepting the needs of the community and the importance of sacrifice. We aim to reflect the generous life-giving nature of God.

A Missionary Community - Demonstrating in word and action God's forgiving and healing love.

A Worshipping Community - Participation in worship and prayer which inspires all we are and do. Investigating and understanding what it means to live together as the people of God, obeying his word and following Christ in the whole of daily life.

East Ham Baptist Church has a diverse positive impact on communities ranging from increased trust, improved mental and physical health, decreased crime, and enhanced levels of volunteering and community outreach.

These attributes build norms and values that encourage political stability and economic performance. The Church contributes to vitally important components of a successful society. Its presence in communities provides many benefits that cannot be measured solely by direct revenue.

Achievements and performance

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Achievements and performance (continued)

a. Review of activities

Psalm 24:1

The earth is the LORD's, and everything in it. The world and all its people belong to him.

We know that the past year has been challenging - several of us have lost loved ones, yet our God is a faithful God. Let us give Him all the glory for the last year (2021-2022) for what He has done in us and His church at EHBC.

1. Spiritual growth

The Lord has been faithful to us throughout the year. We witness and experience his hand in our lives in many ways. The changes that have taken place in each one of us is a great witness to the work of God the Holy Spirit at EHBC.

We will continue to learn from the great Teacher, the Lord Jesus Christ. We praise Him for all the teaching and wisdom that He has showered upon us, and for His eternal grace.

2. Embracing the Word of God

Indeed, His eyes have been upon us throughout the Year.

Once again, we praise God for the insight that He has given to our Pastors, Elders and Leaders in embracing the Word of God. Each time we gather for worship we listen to the Word and receive from Him "a message from heaven".

3. Growth in Number

We have seen new people coming to church, some stayed, and others moved on. We want to give the glory to Him for the work He is doing among us and for those who moved out of the area and to other Churches. And we thank him for all those who joined us this year.

4. Secretary report

It has been fantastic to see how the Church has grown in the past year, especially following the easing and scrapping of Covid restrictions.

The Church has regained a sense of normality since the outbreak of Covid 19 and has resumed all in person meetings and services. It has been particularly wonderful to resume our Friday night prayer meeting and Bible study. Reverend Jeremiah has recently started a terrific new Bible study which many of us have been deeply encouraged by.

We thank God that we no longer have to meet over Zoom and can enjoy face to face fellowship. It has been a blessing to see one and other again and has been exciting to worship our Lord and Saviour in the same building.

Youth

With the easing of Covid restrictions, the youth have become more involved in the keeping of the Church.

The youth are now in charge of the notices. Every Sunday a different young person welcomes any newcomers, tells the congregation about our weekly meetings and services, and prays for the offering. Out of this we've seen future leaders and prayer warriors emerge! It has been delightful to see so many young people step up

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

and serve the Lord. We are truly blessed with the young people and children we have in the congregation and pray that the Lord will continue to use them to glorify His name.

In September 2021, we trained a number of young people aged 11 to 16 to count the offering alongside an adult volunteer. We now have eight volunteers from the youth and seven adult volunteers who take it in turns to count the offering every Sunday.

The younger youth are also involved in the keeping of the Church. We have five children aged 7 to 11 who are in charge of collecting the offering every week.

Membership

In the last year we have seen members leave the Church and new members join. We recently held a number of membership courses for newcomers who wanted to take the step to become members of the Church. We had a great response and welcomed six new members on 27 March 2022. We look forward to welcoming two more new members in April and May 2022.

Leadership

The Church appointed new leaders in the past year - Pastor Gabriel was appointed as the new Pastor for Worship in August 2021 and has been pivotal in the growth of the Worship team.

In August 2021, the Church unanimously voted to appoint Pastor George as the Assistant Pastor once he qualifies as a newly Accredited Minister.

The Church has truly been blessed this year. We thank God for our new leaders, the growing number of young volunteers and the current leadership who have been faithful to direct the Church. We have seen tremendous growth across our many ministries and pray that this growth will continue to flourish.

5. Church Website & Sound Room

We praise God for Pastor Gabriel and Brother Jordan for all their hard work in putting information on our website. We praise God for our wonderful website which is a constant work in progress and for our YouTube channel.

6. Church Building work

The development of the Church building continued this year.

What a wonderful testimony of His grace and blessing. The building work has continued in the church and praise God by His grace we managed to meet our needs for the building this year again.

7. Sunday School and Youth

Sunday School

We praise God for His loving kindness and mercy as things turned out to be better than the previous year. We have come far with our work with the children and Sunday school have been going along with the general Church service since we resumed from the lockdown. Attendance has been impressive for both the higher and lower groups. We had on average 15 children every Sunday morning compared to 7 children during the online lessons in the lockdown. An increase of more than 100%. Returning to Church also has been great because we have split children back to their age groups unlike how we had to combinedly teach them online during the lockdown. In terms of teachers, it was a serious challenge for us at the beginning when Church resumed because many teachers were not willing to resume working with the children just then. Only two teachers signed up to teach the older children and this was a challenge for them as they also had many other

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

responsibilities in the Church. However, the good news is that many more teachers have now returned to teach both the younger and older ones and we thank God for that. The same call I made last year; I am making it again although not knowing how we will go about convincing others to join the Sunday School team as it seems many adults are not willing to take responsibility to work with the children. We really need more people to sign up to teach Sunday school, especially the older ones. Even though teachers are committed, I still feel it is important for people to get involved so that a teacher should not be teaching more than two lessons a month.

Youth

Youth activities have resumed and are going on well. Thank God for sister Susie who has been very instrumental in this department as well as in Sunday School working with me to make sure that the children are well fed with spiritual food. The youth led service last year was very successful. We thank God for Jessie Dawood and some other younger teachers like Joeline who worked so hard to help the children practice all that they presented to the Church. We could really see the children stepping up to play their own roles and enjoying the presence of God in their midst. The children also worked hard to prepare for Mother's Day and presented poems and some gifts to mothers in the main Church. Bible study for the young people resumed at last in April 2021 and has been going on very well. The attendance has been great, and I have been having on average 8 children compared to the previous years where I used to have about 5 max. Our eyes, hearts and minds are open as always, waiting for God to guide us throughout this year by His grace and mercy.

8. Visitation Team

Due to the restriction caused by the virus, the visitation team was not able to visit people, but nevertheless a huge amount of phone calls was made to church members during this difficult year. We praise God for the prayers and the answers of prayer.

9. Praise and Worship

We thank God for the worship team - we are experiencing a great a divine blessing every time we gather for worship.

The Church appointed Pastor Gabriel as the new Pastor for Worship in August 2021 and has been a blessing in the growth of the Worship team.

Pastor Gabriel has started music and worship training with the young people of the Church. We are really encouraged and blessed to see and witness the growth of our new young worship leaders, looking forward to minister and worship with them.

We want to thank God for the last year for every time of worship by live streaming and for everyone who was able to take part and keep the Church praising the Lord.

Looking forward to seeing more people willingly given their time and gifts by taken part with the worship team.

Our prayer that the worship team will continue to flourish and grow under the leadership of Pastor Gabriel and by the power of God the Holy Spirit.

10. Hospitality

Not much hospitality during the year.

11. Communion

We thank the Lord for Sister Susy and others who help her, for their commitment in organising the Lords table.

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

12. Flowers

We thank God for the wonderful team of blessed sisters who are doing a fantastic work organising the flowers.

13. Prayer Meetings & Bible Study

We Praise God for our prayer meetings, for all the leaders, Elder Alain, Elder Tony, Sister Bernice, Sister Alice, Sister Josephine, Sister Veda, Sister Dorrett, Sister Susy and Brother Raj.

We also thank God for the New Bible study "Growth in Christ".

14. Elders & Leaders in the Church

Working with men and women from all over the world is a challenge, the bigger the challenge the greater the grace we receive. I would like to give God the glory for our Elders and leaders in the Church, for the love we have in the Spirit and in the Vision: what wonderful Elders and Leaders God has chosen for us at East Ham Baptist Church. Each one of them is very special and has a great heart for the Church. They work with a joyful heart. Praise God for each one of them.

15. Church Treasurer

We truly are very thankful for Brother Meno for the hard and wonderful work he does as our Church treasurer. May the good Lord reward him with every blessing from above.

Conclusion

Let us look at what the Lord has for us in the next few years.

1. Sunday morning to be our main fellowship of praise and worship. Let us commit ourselves to Sunday mornings, to attend and be on time and let us commit to invite others to join.
2. Friday evenings let us commit to prayer and studying the Bible.

God has placed East Ham Baptist church in a special location, this special location comes with several challenges. There are challenges that the multi- ethnic groups and their diversity brings. On the other hand, it opens the doors for a fantastic opportunity to share the good news of Christ.

We must know and learn and be aware of the wider needs of these groups with all the diversity they bring with them. The Church needs to learn how to engage with the community and how to meet their needs; how to be creative in the way of building the right bridges. We need to be open to the work of the Spirit. We must build up a network with other churches in the area through prayer and joint mission for the sake of the Gospel.

Yes, the need is huge, but greater is the One who is on our side. Let us seek His will and be faithful, learning from Him and be obedient to His word.

In conclusion, let us be committed to invite others to come along and worship Him together.

To God be the glory forever and ever

Amen.

God bless you all,

Rev. JEREMIAH DAWOOD

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is East Ham Baptist Church's policy to have unrestricted funds not presently committed or invested in tangible fixed assets should be maintained at the equivalent of 3 months expenditure in order to continue pursuing its activities should there be a period of reduce income.

In the year ended March 2022 the Incoming Resources are £122,897 and the Resources Expended was £111,593.

The surplus in funds for the year ended March 2022 is £11,304 and the starting funds was £262,467 giving a total carried forward fund of £273,771.

The balance of the loan from London Baptist Property Board is as at 31st March 2022 is £14,155.

Total net book value of Fixed Assets Property as 31st March 2022 is £254,736. In future a valuation will be undertaken to determine the market value of the property.

Structure, governance and management

a. Constitution

East Ham Baptist Church is a registered charity in England, number 1152699, and is constituted under a Trust deed.

The principal object of the Charity is the advancement of the Christian faith according to the principles of the Baptist denomination.

There have been no changes in the objectives since the last annual report.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....

Armeia Dawood
(Minister & Chairperson)

Date: 28 May 2022

EAST HAM BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of East Ham Baptist Church ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 28 May 2022

Archibald H R Graham (ACCA)

SMG Business Accountants Ltd

EAST HAM BAPTIST CHURCH

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Chartered Certified Accountants
Spaceworks
25 Cabot Square
London
E14 4QZ

EAST HAM BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	54,240	2,108	56,348	80,038
Other trading activities	4	66,520	-	66,520	45,286
Investments	5	29	-	29	57
Total income		120,789	2,108	122,897	125,381
Expenditure on:					
Raising funds		-	-	-	3,192
Charitable activities	6	111,593	-	111,593	98,891
Total expenditure		111,593	-	111,593	102,083
Net movement in funds		9,196	2,108	11,304	23,298
Reconciliation of funds:					
Total funds brought forward		258,424	4,043	262,467	239,169
Net movement in funds		9,196	2,108	11,304	23,298
Total funds carried forward		267,620	6,151	273,771	262,467

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 17 to 31 form part of these financial statements.

EAST HAM BAPTIST CHURCH

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	254,736	256,780
		<u>254,736</u>	<u>256,780</u>
Current assets			
Debtors	12	7,047	3,691
Cash at bank and in hand		26,643	41,825
		<u>33,690</u>	<u>45,516</u>
Creditors: amounts falling due within one year	13	(3,678)	(7,545)
Net current assets		<u>30,012</u>	<u>37,971</u>
Total assets less current liabilities		<u>284,748</u>	<u>294,751</u>
Creditors: amounts falling due after more than one year	14	(10,977)	(32,284)
Net assets excluding pension asset		<u>273,771</u>	<u>262,467</u>
Total net assets		<u><u>273,771</u></u>	<u><u>262,467</u></u>
Charity funds			
Restricted funds	16	6,151	4,043
Unrestricted funds	16	267,620	258,424
Total funds		<u><u>273,771</u></u>	<u><u>262,467</u></u>

The financial statements were approved and authorised for issue by the Trustees on 28 May 2022 and signed on their behalf by:

.....
Meno Jacob
(Treasurer)

The notes on pages 17 to 31 form part of these financial statements.

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

East Ham Baptist Church is a charity registered in England (Charity number 1152699). The principal office address is 236 Plashet Grove, London E6 1DA. The nature of the charity's operations and its principal activities are set out in the Trustees' Report. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

East Ham Baptist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- No depreciation charge
Church equipment	- 33% straight line
Fixtures and fittings	- 25% straight line
Computer and office equipment	- 33% straight line
Other fixed assets	- 10% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
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EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3. Income from donations and legacies (continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	54,240	2,108	56,348
Government grants	-	-	-
	<u>54,240</u>	<u>2,108</u>	<u>56,348</u>
		<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations		73,778	73,778
Government grants		6,260	6,260
		<u>80,038</u>	<u>80,038</u>

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
Bungalow rent	14,060	14,060
Church hire-Assemblies of God (Brazilian)	23,210	23,210
Church hire-Praise Chapel Community International (Ghanian)	5,500	5,500
Church hall hire - Sparkles Day Nursery	23,750	23,750
	<u>66,520</u>	<u>66,520</u>

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

4. Income from other trading activities (continued)

Income from non charitable trading activities (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Bungalow rent	14,400	14,400
Church hall hire - New Birth Nursery	17,286	17,286
Church hire-Assemblies of God (Brazilian)	10,600	10,600
Church hire-Praise Chapel Community International (Ghanian)	3,000	3,000
	<u>45,286</u>	<u>45,286</u>

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income - local cash	<u>29</u>	<u>29</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Investment income - local cash	<u>57</u>	<u>57</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total funds 2022 £
Church Activities	<u>111,593</u>	<u>111,593</u>

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Church Activities	<u>98,891</u>	<u>98,891</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Church Activities	<u>11,761</u>	<u>99,832</u>	<u>111,593</u>

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Church Activities	<u>5,584</u>	<u>93,307</u>	<u>98,891</u>

EAST HAM BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. Analysis of expenditure by activities (continued)**Analysis of support costs**

	Church Activities 2022 £	Total funds 2022 £
Staff costs	58,949	58,949
Staff costs	2,100	2,100
Rates & water	609	609
Light & heating	8,620	8,620
Repairs & maintenance	11,987	11,987
Insurance	3,227	3,227
Accountancy fees	900	900
Communication & IT	3,904	3,904
Administration	88	88
Loan interests	751	751
Bank Charges	123	123
Hospitality and guest speakers costs	336	336
Subscriptions	927	927
Depreciation	2,044	2,044
Training	5,267	5,267
	<hr/> 99,832 <hr/>	<hr/> 99,832 <hr/>

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Church Activities 2021 £</i>	<i>Total funds 2021 £</i>
Staff costs	57,425	57,425
Staff costs	7,283	7,283
Rates & water	(648)	(648)
Light & heating	6,627	6,627
Repairs & maintenance	9,249	9,249
Insurance	4,140	4,140
Accountancy fees	400	400
Independent examiner remuneration	100	100
Communication & IT	3,380	3,380
Administration	298	298
Loan interests	1,464	1,464
Bank Charges	72	72
Hospitality and guest speakers costs	105	105
Subscriptions	399	399
Depreciation	2,553	2,553
Training	460	460
	93,307	93,307
	93,307	93,307

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £500 (2021 - £500), and accounts preparation services of £400 (2021 - £400).

9. Staff costs

	2022 £	2021 £
Wages and salaries	51,563	51,146
Contribution to defined contribution pension schemes	7,386	6,279
	58,949	57,425
	58,949	57,425

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

9. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2022	2021
No. of employees	4	4

No employee received remuneration amounting to more than £60,000 in either year.

The charity also receives significant support from voluntary workers. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised in the financial statements.

10. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. The value of Trustees' remuneration and other benefits was as follows:

		2022 £	2021 £
Armeia Dawood	Remuneration	31,179	31,241
	Pension contributions paid	7,386	8,801
	Other benefits	400	1,250
George Tikum	Remuneration	6,500	6,500
	Other benefits	400	500

During the year ended 31 March 2022, expenses totalling 375 were reimbursed or paid directly to 3 Trustees (2021 - £760 to 3 Trustees).

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Church equipment £	Computer and office equipment £	Solar Panels £	Total £
Cost or valuation						
At 1 April 2021	246,620	1,310	1,557	2,088	13,500	265,075
At 31 March 2022	246,620	1,310	1,557	2,088	13,500	265,075
Depreciation						
At 1 April 2021	-	1,310	1,028	1,908	4,050	8,296
Charge for the year	-	-	514	180	1,350	2,044
At 31 March 2022	-	1,310	1,542	2,088	5,400	10,340

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

11. Tangible fixed assets (continued)

	Freehold property £	Fixtures and fittings £	Church equipment £	Computer and office equipment £	Solar Panels £	Total £
Net book value						
At 31 March 2022	246,620	-	15	-	8,100	254,735
At 31 March 2021	246,620	-	530	180	9,450	256,780

12. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	7,047	3,691
	7,047	3,691

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other loans	3,178	7,045
Accruals and deferred income	500	500
	3,678	7,545

14. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Other loans	10,977	32,284

Included within the above are amounts falling due as follows:

2022	2021
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EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

	£	£
Between one and two years		
Other loans	3,270	7,249
	<u> </u>	<u> </u>
Between two and five years		
Other loans	7,707	23,026
	<u> </u>	<u> </u>
Over five years		
Other loans	-	2,009
	<u> </u>	<u> </u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2022 £	2021 £
Payable or repayable by instalments	-	2,009
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	-	2,009
	<u> </u>	<u> </u>

This represents loans from London Baptist Property Board Ltd and is payable over 104 monthly instalments from January 2018 to August 2026. The loan bears interest at 2.85% and interest is payable as it is charged. The loan is guaranteed by the trustees of the charity

15. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	26,643	41,825
	<u> </u>	<u> </u>

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds	258,424	120,789	(111,593)	267,620
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Restricted Fund	4,043	2,108	-	6,151
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	262,467	122,897	(111,593)	273,771
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds				
General Funds	235,126	125,381	(102,083)	258,424
Restricted funds				
Restricted Fund	4,043	-	-	4,043
Total of funds	<u>239,169</u>	<u>125,381</u>	<u>(102,083)</u>	<u>262,467</u>

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	258,424	120,789	(111,593)	267,620
Restricted funds	4,043	2,108	-	6,151
	<u>262,467</u>	<u>122,897</u>	<u>(111,593)</u>	<u>273,771</u>

Summary of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
General funds	235,126	125,381	(102,083)	258,424
Restricted funds	4,043	-	-	4,043
	<u>239,169</u>	<u>125,381</u>	<u>(102,083)</u>	<u>262,467</u>

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	254,736	-	254,736
Current assets	27,539	6,151	33,690
Creditors due within one year	(3,678)	-	(3,678)
Creditors due in more than one year	(10,977)	-	(10,977)
Total	267,620	6,151	273,771

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	256,780	-	256,780
Current assets	41,473	4,043	45,516
Creditors due within one year	(7,545)	-	(7,545)
Creditors due in more than one year	(32,284)	-	(32,284)
Total	258,424	4,043	262,467

19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £7,386 (2021 - £8,801). Contributions totalling £0 (2021 - £0) were payable to the fund at the balance sheet date and are included in creditors

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

20. Related party transactions

During the reporting period, the following transactions took place with trustees:

	user input £	2021 £
Minster Armeia Dawood (salaries paid)	31,179	31,241
Minster Armeia Dawood (pension contributions paid)	7,386	8,801
Minster Armeia Dawood (gifts and other benefits)	400	1,250
George Tikum (salaries paid)	6,500	6,500
George Tikum (gifts and other benefits)	400	500
	<hr/>	<hr/>
	45,865	48,292
	<hr/>	<hr/>