
EAST HAM BAPTIST CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2022 to 31 March 2023.

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.

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.

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

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 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.

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

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.

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.

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

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 holy temple 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.

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

a. Review of activities

Psalm 1:1-6:

Blessed is the one who does not walk in step with the wicked or stand in the way that sinners take or sit in the company of mockers, but whose delight is in the law of the LORD, and who meditates on his Law Day and night. That person is like a tree planted by streams of water, which yields its fruit in season and whose leaf does not wither— whatever they do prospers. Not so the wicked! They are like chaff that the wind blows away. Therefore, the wicked will not stand in the judgment, nor sinners in the assembly of the righteous. For the LORD watches over the way of the righteous, but the way of the wicked leads to destruction.

We know that the end of 2022 was challenging; many of us lost loved ones, and some faced challenges with their health, yet our God is a faithful God. Let us give Him all the glory for the last year (May 2022-2023) for what He has done in us and His Church at EHBC.

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.

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”.

We thank God for Pastor George, Pastor Alain and Pastor Charan for the way the Lord has been using them at EHBC and other Churches.

EHBC, through their Pastors, has been a blessing to a number of Baptist churches in the East of London.

Growth in Number

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

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Secretary report

It has been wonderful to see how EHBC has grown and flourished over the past year. The Church has regained a real sense of normality coming out of the pandemic. This year we have continued to hold all of our in-person meetings and services, and have also returned to our pre-pandemic Sunday service seating arrangement whereby Sunday School aged children sit on the right side of the Church.

Our weekly prayer meetings continue to be a real blessing to many members within the congregation, particularly our Friday night meeting and Bible study. Attendance has grown at our Friday night Bible study and we have even seen younger members of our congregation take part, which has been absolutely tremendous. All who have attended have been deeply blessed by the teaching and rich exploration into God's word.

As with last year, we no longer meet on Zoom for any of our meetings or services. It has been a blessing to continue to meet in person and enjoy face to face fellowship. We continue to live broadcast our Sunday morning services on YouTube for those who are unable to attend in person. These recordings remain available on YouTube for those who may have missed the service or who want to listen to the message again which has proven to be really helpful for many members of our congregation.

Special events

With the scrapping of Covid restrictions, we were able to hold a celebratory event this year. In November 2022, we held an appreciation service for all of the over 60's in the Church. We acknowledged each of them individually and thanked them for their dedication and support throughout the years. After the service, the whole Church enjoyed a wonderful meal that had been prepared by different members of the congregation. It was a fantastic event and the whole church was blessed. We thank God for the success of the event and for allowing us to be able to once again celebrate special occasions.

Youth

The youth continue to be involved with the keeping of the Church. Last year, we introduced a system whereby the youth assisted with collecting and counting the offering. This has been going well and we now have more than five additional volunteers from the youth.

The young people have continued to share the notices with the congregation during Sunday Services. It has been lovely to see how they've all grown in confidence and have also encouraged one and other to volunteer to share the notices and pray for the offering.

We thank God for our young people and the way they are growing in Christ.

Membership

We thank God for a fruitful year in our membership. In April and May 2022, we welcomed a number of new members into our congregation who have become wonderful members of the EHBC family. We look forward to the new year and pray that the response to membership continues to grow.

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Baptism

In 2022, we had 3 baptisms which were all such joyous occasions. It is always such a blessing to witness someone declare their commitment to Christ. We look forward to many more baptisms this year, with two baptisms already scheduled for spring 2023.

We thank God for the year that we have had, the members we've gained and the baptisms we have witnessed. We pray that God will continue to bless our Church, guide us and give us that boldness to stand firm in Him whatever we may face.

Church Website & Sound Room

We praise God for Pastor Gabriel and Brother Jordan for all the hard work that goes into our maintaining and updating our website and YouTube channel.

Church Building work

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. We thank God for Pastor Gabriel and one of the Brazilian Church members who has been a great help throughout the year with the Church building. We also thank God for Pastor Gabriel who managed the health and safety of the Church during Pastor Jeremiah absence whilst he was recovering from a broken ankle.

Sunday school and Youth annual report 2023

This report is a thanksgiving report for what God did last year considering the post pandemic challenges many churches faced especially with their youth department. I also take this opportunity to thank all the teachers who dedicated their personal time to serve in the children's ministry. It is a blessing we have such people in our church. I should mention that, on behalf of the church, the trustees decided to thank the Sunday School teachers by offering them lunch at the Global Buffet restaurant last summer, which was very much appreciated by all who attended.

We have continued to improve the way we plan, prepare, and deliver Sunday School lessons, especially with the older ones. Students' voice has been strengthened as we have involved them in different activities like planning for the youth led service, including deciding the topics on which their lessons are framed around. It's worth noting that all lessons are drawn from scriptures. For example: decision making, growing with God, relationships, worldview, sex, discipling others etc. The delivery of these new lessons began this year in January 2023. We continue to teach the younger ones using the same lesson series as we have in previous years.

Teachers

Unfortunately, we are still having a shortage of teachers, especially men. We really need a male representative to teach Sunday School. Right now, I am the only man doing this and I really pray that our men will rise up and take the challenge of working with the children. On a whole, we really need more adults to join the Sunday School team. We are encouraging more people to sign up to teach Sunday school, especially the older ones. Even though teachers are committed, the more people we have in the team, the easier it will be for teachers so that we don't have adults missing their sermons in the main church more than once in a month. Anyone who is reading this report and God is speaking to you to join the Sunday school team, please come and speak to me and we will be grateful to welcome you amongst us.

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Youth Department

Youth activities are going on well. We continued to meet once every month on the first Saturday for all sorts of activities. I continue to thank God for Sister Susy who has continued to be instrumental in organising and running the Youth department. Despite her personal challenges, she has not relented sacrificing time in making sure that the children are well fed with spiritual food including other activities like games, baking, dental hygiene training etc.

Youth led Service

The youth led service last was again a big success. The theme for The service was 'the power of prayer'. We thank God for Jessie, Joeline, Driti and others who worked so hard to help the children practice all that they presented to the Church. We could really see the children stepping up once again 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 the mothers in the main church. We look forward to seeing such gestures replicated this year as well.

Youth Bible Study

Bible Studies picked up and attendance was great. Unfortunately, some families with children moved outside of Newham and that caused the attendance to drop. However, we still thank God that the few that are attending; God is really blessing them mightily. The average attendance at moment is 6 children, unlike previously which used to be 8.

Our eyes, hearts and minds are open as always, waiting for God to guide us throughout this year by His grace and mercy as He has always done. To Him alone be the glory, great things He has done.

Visitation Team

A huge amount of phone calls were made to Church members during this difficult year. We praise God for all the prayers and answers to prayers we received.

Praise and Worship

We thank God for the Worship Team. We experience a divine blessing every time we gather to worship Him.

Pastor Gabriel continued musical 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, and are looking forward to minister and worship with them. We want to thank God for the last year for every time of worship, via live streaming and in person. We are looking forward to see more people giving their time and gifts by taking part in leading worship.

Our prayer is 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.

EAST HAM BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Communion

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

Flowers

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

Prayer Meetings & Bible Study

We Praise God for our prayer meetings and for all those who lead and take part (Elder Tony, Sister Bernice, Sister Alice, Sister Josephine, Sister Veda, Sister Dorrett, Sister Susy and Brother Raj). We also thank God for the Bible study every Friday night.

Elders & Leaders in the Church

Working with men and women from all over the world is a challenge but, the bigger the challenge, the greater the grace we receive. I would like to give God the glory for the 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 heart for the Church. We praise God for each one of them.

Church Treasurer

We 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.

Moving forward

Sunday morning to be our main fellowship of praise and worship.

Let us commit ourselves to Sunday mornings, to attend, be on time and to invite others to join.

Friday evenings

Let us commit to prayer and studying the Bible.

Our community

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

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 2023

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 reduced income.

In the year ended March 2023 the Incoming Resources are £129,257 and the Resources Expended was £116,531.

The surplus in funds for the year ended March 2023 is £12,726 and the starting funds was £273,771 giving a total carried forward fund of £286,497

The balance of the loan from London Baptist Property Board is as at 31st March 2023 is £Nil.

Total net book value of Fixed Assets Property as 31st March 2023 is £246,620. 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 2023

Statement of Trustees' responsibilities

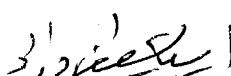
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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: 12 May 2023

EAST HAM BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

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 2023.

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: 12 May 2023

Archibald H R Graham (FCCA)

SMG Business Accountants Ltd

Chartered Certified Accountants

Spaceworks, 25 Cabot Square, London E14 4QZ

EAST HAM BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Fund 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Fund 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income from:							
Donations, legacies and grants	3	50,156	-	50,156	54,240	2,108	56,348
Income from charitable activities	4	28,950	-	28,950	28,710	-	28,710
Other trading income	5	49,900	-	49,900	37,810	-	37,810
Investment income	6	250	-	250	29	-	29
Total income		129,256	-	129,256	120,789	2,108	122,897
Expenditure on:							
Expenditure on charitable activities	7	116,531	-	116,531	111,593	-	111,593
Total expenditure		116,531	-	116,531	111,593	-	111,593
Net income/(expenditure) for the year before transfers		12,725	-	12,725	9,196	2,108	11,304
Transfers between funds	17	-	-	-	-	-	-
Net movement in funds		12,725	-	12,725	9,196	2,108	11,304
Reconciliation of funds							
Balance at 1 April 2022	17	267,620	6,151	273,771	258,424	4,043	262,467
Balance at 31 March 2023		280,345	6,151	286,496	267,620	6,151	273,771

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

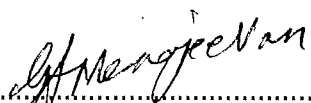
The notes on pages 16 to 25 form part of these financial statements.

EAST HAM BAPTIST CHURCH

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible fixed assets	11	253,370	254,736
Total fixed assets		253,370	254,736
Current assets			
Debtors	12	1,506	7,047
Bank and cash in hand		32,300	26,643
		33,806	33,690
Creditors			
Amounts falling due within one years	13	(680)	(3,678)
Net current assets/(liabilities)		33,126	30,012
Amounts falling due after more than one year	14	-	(10,977)
Net assets		286,496	273,771
Funds			
Unrestricted funds	17	280,345	267,620
Restricted funds	17	6,151	6,151
Total funds		286,496	273,771

The financial statements were approved and authorised for issue by the Trustees on 12 May 2023 and signed on their behalf by:



Meno Jacob
 (Treasurer)

The notes on pages 16 to 25 form part of these financial statements.

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3. Income from donations, legacies and grants

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Tithes and offerings	45,994	-	45,994	43,570	-	43,570
Donations	4,162	-	4,162	10,670	2,108	12,778
Total donations and legacies	50,156	-	50,156	54,240	2,108	56,348

4. Income from charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Church hire-Assemblies of God (Brazilian)	24,000	-	24,000	23,210	-	23,210
Church hire-Praise Chapel Community International (Ghanian)	4,950	-	4,950	5,500	-	5,500
Total charitable activities	28,950	-	28,950	28,710	-	28,710

5. Income from other trading activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Bungalow rent	14,400	-	14,400	14,060	-	14,060
Church hall-New birth nursery	-	-	-	-	-	-
Church hall hire - Sparkles Day Nursery	35,500	-	35,500	23,750	-	23,750
Other Church Hires	-	-	-	-	-	-
Total other trading income	49,900	-	49,900	37,810	-	37,810

6. Income from investments

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Investment income - local cash	250	-	250	29	-	29
Total investment income	250	-	250	29	-	29

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7. Analysis of expenditure by activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Church activities	116,531	-	116,531	111,593	-	111,593
	116,531	-	116,531	111,593	-	111,593

Analysis of expenditure on charitable activities by category

	2023 £	2022 £
Staff costs	59,924	58,949
Training	2,175	5,267
Ministry, mission and evangelism	13,001	10,464
Hospitality and guest speakers costs	657	336
Gifts and donations	2,000	2,110
Repairs & maintenance	7,660	11,987
Cleaning, repairs & maintenance	6,863	567
Rates & water	735	609
Light & heating	11,248	8,620
Printing, postage and stationery	32	88
Subscriptions	1,816	927
Communication & IT	2,296	3,904
Insurance	4,392	3,227
Accountancy fees	600	500
Independent examination fees	480	400
Stewardship Fees	720	720
Depreciation	1,366	2,044
Bank Charges	213	123
Loan interests	353	751
	116,531	111,593

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Net income / (expenditure)

	2023	2022
	£	£
Net income/(expenditure) is stated after charging:		
Depreciation	1,366	2,044

Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £600 (2022 - £500), and accounts preparation services of £480 (2022 - £400).

9. Staff costs

	2023	2022
	£	£
Wages and salaries	55,379	51,563
Contribution to defined contribution pension schemes	4,545	7,386
	59,924	58,949

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

	2023	2022
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. Trustee 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'

		2023	2022
		£	£
Armeia Dawood	Remuneration	36,247	33,701
	Pension contributions paid	4,544	7,386
	Other benefits	1,200	400
George Tikum	Remuneration	8,250	6,500
	Other benefits	1,300	400
Alain Loufimpou	Other benefits	400	-

EAST HAM BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

During the year ended 31 March 2023, expenses totalling £Nil were reimbursed or paid directly to Trustees (2022 - £375 to 3 Trustees).

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Church equipment £	Computer and office equipment £	Solar panels £	Total £
Cost/valuation						
At 1 April 2022	246,620	1,310	1,557	2,088	13,500	265,075
Additions					-	-
At 31 March 2023	246,620	1,310	1,557	2,088	13,500	265,075
Depreciation						
At 1 April 2022	-	1,310	1,542	2,088	5,400	10,340
Charged in the year	-	-	15	-	1,350	1,365
At 31 March 2023	-	1,310	1,557	2,088	6,750	11,705
Net book value						
At 31 March 2023	246,620	-	-	-	6,750	253,370
At 31 March 2022	246,620	-	15	-	8,100	254,735

12. Debtors

	2023 £	2022 £
Prepayments and accrued income	1,506	7,047
	1,506	7,047

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	680	500
Loans repayable within 1 year	-	3,178
	680	3,678

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

	2023	2022
	£	£
Loans repayable within 1-2 years	-	3,270
Loans repayable within 2-5 years	-	7,707
	-	10,977

15. Financial instruments

	2023	2022
	£	£
Financial assets measured at fair value through income and expenditure	32,300	26,643

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Tangible fixed assets	253,370	-	253,370	254,736
Current assets	27,655	6,151	33,806	33,690
Creditors due within one year	(680)	-	(680)	(3,678)
Creditors due in more than one year	-	-	-	(10,977)
	280,345	6,151	286,496	273,771

Prior year

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Tangible fixed assets	254,736	-	254,736	256,780
Current assets	27,539	6,151	33,690	45,516
Creditors due within one year	(3,678)	-	(3,678)	(7,545)
Creditors due in more than one year	(10,977)	-	(10,977)	(32,284)
	267,620	6,151	273,771	262,467

17. Summary of funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted funds					
General Fund	267,620	129,256	(116,531)	-	280,345
Restricted funds					
Solar Panel fund	6,151	-	-	-	6,151
Dalit Freedom Network fund	-	-	-	-	-
Family Conference fund	-	-	-	-	-
Total restricted funds	6,151	-	-	-	6,151
	273,771	129,256	(116,531)	-	286,496

Prior year

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted funds					
General Fund	258,424	120,789	(111,593)	-	267,620
Restricted funds					
Solar Panel fund	4,043	2,108	-	-	6,151
Dalit Freedom Network fund	-	-	-	-	-
Family Conference fund	-	-	-	-	-
Total restricted funds	4,043	2,108	-	-	6,151
	262,467	122,897	(111,593)	-	273,771

EAST HAM BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18. 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 £4,544 (2022 - £7,386). Contributions totalling £0 (2022 - £0) were payable to the fund at the balance sheet date and are included in creditors

19. Related party transactions

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

	2023	2022
	£	£
Minster Armeia Dawood (salaries paid)	36,247	33,701
Minster Armeia Dawood (pension contributions paid)	4,544	7,386
Minster Armeia Dawood (gifts and other benefits)	1,200	400
George Tikum (salaries paid)	8,250	6,500
George Tikum (gifts and other benefits)	1,300	400
Alain Loufimpou (gifts and other benefits)	400	-
	51,541	48,387

