
EAST HAM BAPTIST CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

EAST HAM BAPTIST CHURCH

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**EAST HAM BAPTIST CHURCH
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	Rev Armeia Dawood, Minster & Chairperson (appointed 1 September 2009) George Tikum, Assistant Pastor (appointed 30 March 2017) Alain Serge Loufimpou, Secretary (appointed 30 March 2017) Josephine Wilson Cole (appointed 30 March 2017, resigned 01 October 2023) Meno Jacob (appointed 9 December 2015, resigned 31 January 2024) Philip Merugu, Deacon (appointed 1 January 2020 resigned 01 October 2023) Mary Rachel Rekha Kumari Koti, Treasurer (appointed 1 January 2020) Jessica Dawood (appointed 28 March 2021, resigned 01 October 2023) Christopher Plasid Allen, Treasurer Assistant (appointed 12 May 2023) Joelinne Balebidila Wamba (appointed 4 February 2024) Sanjana Bojjapally (appointed 4 February 2024)
Charity registered number	1152699
Principal office	236 Plashet Grove London E6 1DA
Secretary	Alain Serge Loufimpou
Minster & Chairperson	Armeia Dawood
Accountants	SMG Business Accountants Ltd Chartered Certified Accountants 85 Great Portland Street London W1W 7LT

**EAST HAM BAPTIST CHURCH
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2023 to 31 March 2024.

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.

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

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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.

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
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

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.

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 other.

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.

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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

a. Review of activities

Psalm 115: 14-18

" May the Lord give more and more to you and to your children. May you receive blessings from the Lord, who made heaven and earth. Heaven belongs to the Lord, but he gave the earth to people. The dead don't praise him. Those in the grave don't praise the Lord. But we will praise the Lord now and forever! Praise the Lord! "

Praise the Lord for the end of 2023, with all the challenges of the year, yet our God is a faithful God.

Let us give Him all the glory for the last year 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.

Secretary report

**EAST HAM BAPTIST CHURCH
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FOR THE YEAR ENDED 31 MARCH 2024**

The Lord has blessed our church with many activities over the past year, and our Sunday services have been filled with the presence of the Lord's spirit.

Under the direction of our God through his servant Pastor Jeremiah Dawood, four pastors had their ministries confirmed and were ordained on Saturday, 15 July 2023.

Pastors: George Tikum, Pastor Alain Loufimpou, Pastor Charan kambala, and pastor Gabriel De Mattos

Special events

As mentioned above, we celebrated the ordination of our pastors on Saturday, 15 July 2023.

We had a joint New Year service with our fellow beloveds of the Brazilian church.

During our last general meeting this year, on Sunday, 4 February 2024, the church unanimously elected two youths as Trustees to join the fantastic team of church leaders: Sisters Sanjana Bojjapally and Joeline Wamba.

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.

Membership

We have been blessed to lead the membership class and welcome five new members this year. We encouraged church attendants to be able to join and increase the kingdom of our Lord.

Pastor Alain Loufimpou is now responsible for conducting the pre-membership course for all the candidates who would like to join us as permanent church members.

Baptism

We praised God, for ten souls have been brought to his kingdom by grace. We will continue to spread the Good News and encourage people to accept Jesus as the Lord and Saviour through baptism.

Pastor Alain Loufimpou is responsible for conducting the pre-baptist course for all the candidates who want to be baptised before they meet our senior pastor, Jeremiah Dawood, to confirm their free engagement to accept Jesus as the Lord and Saviour.

Collaboration

The church has extended the gift of the gospel by supporting ministries that encourage Christians to grow and learn the word.

On 20th Jan 2024, we shared our faith by attending the gospel meeting with John Benton, who discussed God's work in our salvation at Pilgrim Way Church.

Our church doors were opened to Pastor Barry King, who led the principle of Biblical Exegesis on Saturday, 23rd March 2024.

Church Website

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We are in the process of reviewing our website and seeking ways to keep it updated. The church now has a OneDrive account where we keep our files secularly and make them easily transferrable in case of leadership changes.

Church Building work

The building work has continued in the Church and praise God by His grace we managed to meet our needs.

Sunday school and Youth annual report

I take this opportunity to thank all the teachers for dedicating their personal time to serve in the children's ministry. It is a blessing we have such people in our church.

I should mention here that, on behalf of the church, the trustees decided to make a thank you gesture to the Sunday school teachers by offering them lunch in a Turkish Restaurant last December. We all appreciated that.

Again, as always, we continued to make improved changes in the Sunday school curriculum and on lesson plans, and on the delivery of lessons especially with the older ones. To ensure that there is continuity, students' voice is heard always before any changes are made on the curriculum.

Again, they were involved in different activities like planning for youth led service. It's worth noting that all lessons are drawn from scriptures.

No changes have been made on the lower Sunday school curriculum. We continue to teach the younger ones with the lessons series we have been using normally.

Teachers

Unfortunately, we are still having a shortage of teachers but we thank God two men have joined the team. 1 last year and another this month. God has answered our prayers on this issue.

On a whole, we really need more adults to join the Sunday school team so that work can be lighter on all of us. 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 and relaxing 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 in the team.

Youth Department

Youth activities are going on well. We continue to meet once every month on the first Saturday for all sort of activities.

We thank God for Sister Susie who has continuously worked tirelessly with me in organising and running the youth department. Despite her personal challenges, she has not relented sacrificing time and resources 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 year was again a big success. 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.

**EAST HAM BAPTIST CHURCH
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FOR THE YEAR ENDED 31 MARCH 2024**

We could really see the children stepping up once again to play their own roles and enjoying the presence of God in their mist.

In the previous years, the children worked hard to prepare for Mother's Day and presented poems and beautiful cards to mothers in the main church as always. We look forward to seeing such gestures replicated this year as well.

Youth Bible Study

Bible Studies has been going grate and the children are learning quite a lot this time. I have introduced bible quizzes and they are loving it. We thank God that the few attendees are very regular and God is really blessing them mightily. The average attendance at moment remains 6 children just like last year.

Conclusion

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 Has done.

- Pastor George

Visitation Team

We were able to visit this year, but also a huge amount of phone calls was 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.

Sadly, the time of Pastor Gabriel leading our worship team is coming to an end in the end of June 2024, nevertheless we will be calling pastor Gabriel from time to time to come and lead worship. Praying for a new leader for the worship team starting from July/2024.

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.

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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 and especially the new leaders, Sister Rachel, Sister Joeline, Sister Sanjana and brother Chris.

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 and we welcome Sister Rachel.

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
FOR THE YEAR ENDED 31 MARCH 2024**

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 2024 the Incoming Resources are £151,960 and the Resources Expended was £127,400.

The surplus in funds for the year ended March 2024 is £24,560 and the starting funds was £286,496 giving a total carried forward fund of £311,056.

Total net book value of Fixed Assets Property as 31st March 2024 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.

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 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

**EAST HAM BAPTIST CHURCH
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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: 22 May 2024

**EAST HAM BAPTIST CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

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 2024.

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: 22 May 2024

Archibald H R Graham (FCCA)

SMG Business Accountants Ltd

Chartered Certified Accountants

85 Great Portland Street, First Floor, London W1W 7LT

**EAST HAM BAPTIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted Fund 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Fund 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
	Note						
Income from:							
Donations, legacies and grants	3	59,312	4,196	63,508	50,156	-	50,156
Income from charitable activities	4	31,000	-	31,000	28,950	-	28,950
Other trading income	5	56,100	-	56,100	49,900	-	49,900
Investment income	6	1,352	-	1,352	250	-	250
Total income		147,764	4,196	151,960	129,256	-	129,256
Expenditure on:							
Expenditure on charitable activities	7	127,400	-	127,400	116,531	-	116,531
Total expenditure		127,400	-	127,400	116,531	-	116,531
Net income/(expenditure) for the year before transfers		20,364	4,196	24,560	12,725	-	12,725
Transfers between funds	16	-	-	-	-	-	-
Net movement in funds		20,364	4,196	24,560	12,725	-	12,725
Reconciliation of funds							
Balance at 1 April 2023	16	280,345	6,151	286,496	267,620	6,151	273,771
Balance at 31 March 2024		300,709	10,347	311,056	280,345	6,151	286,496

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

The notes on pages 15 to 22 form part of these financial statements.

**EAST HAM BAPTIST CHURCH
BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	253,521	253,370
Total fixed assets		253,521	253,370
Current assets			
Debtors	12	4,477	1,506
Bank and cash in hand		53,658	32,300
		58,135	33,806
Creditors			
Amounts falling due within one years	13	(600)	(680)
Net current assets/(liabilities)		57,535	33,126
Net assets		311,056	286,496
Funds			
Unrestricted funds	16	300,709	280,345
Restricted funds	16	10,347	6,151
Total funds		311,056	286,496

The financial statements were approved and authorised for issue by the Trustees on 22 May 2024 and signed on their behalf by:



.....
Mary Rachel Rekha Kumari Koti
(Treasurer)

The notes on pages 15 to 22 form part of these financial statements.

EAST HAM BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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 2024**

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 2024

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 Donations, legacies and grants

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Tithes and offerings	49,333	-	49,333	45,994	-	45,994
Donations	9,979	4,196	14,175	4,162	-	4,162
Total donations and legacies	59,312	4,196	63,508	50,156	-	50,156

EAST HAM BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Church hire-Assemblies of God (Brazillian)	24,400	-	24,400	24,000	-	24,000
Church hire-Praise Chapel Community International (Ghanian)	6,600	-	6,600	4,950	-	4,950
Total charitable activities	31,000	-	31,000	28,950	-	28,950

5 Other trading income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Bungalow rent	14,700	-	14,700	14,400	-	14,400
Church hall hire - Sparkles Day Nursery	36,000	-	36,000	35,500	-	35,500
Church hall hire - Leytonstone Lighthouse Youth	5,400	-	5,400	-	-	-
Other Church Hires	-	-	-	-	-	-
Total other trading income	56,100	-	56,100	49,900	-	49,900

6 Investment income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Investment income - local cash	1,352	-	1,352	250	-	250
Total investment income	1,352	-	1,352	250	-	250

7 Expenditure on charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Church activities	127,400	-	127,400	116,531	-	116,531
	127,400	-	127,400	116,531	-	116,531

EAST HAM BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities (continued) Analysis of expenditure on charitable activities by category:

	2024	2023
	£	£
Staff costs	63,587	59,924
Training	1,758	2,175
Ministry, mission and evangelism	12,174	13,001
Hospitality and guest speakers costs	2,560	657
Gifts and donations	3,500	2,000
Repairs & maintenance	10,851	7,660
Cleaning, repairs & maintenance	5,767	6,863
Rates & water	2,855	735
Light & heating	10,921	11,248
Printing, postage and stationery	73	32
Subscriptions	1,264	1,816
Communication & IT	2,798	2,296
Insurance	4,779	4,392
Accountancy fees	600	600
Independent examination fees	410	480
Stewardship Fees	770	720
Depreciation	2,090	1,366
Bank Charges	238	213
Loan interests	405	353
	127,400	116,531

8 Net income/ (expenditure)

	2024	2023
	£	£
Net income/(expenditure) is stated after charging:		
Depreciation	2,090	1,366

Independent examiner's remuneration:

The independent examiner's remuneration amounts to an independent examiner fee of £400 (2023 - £480), and accounts preparation services of £600 (2023 - £600).

**EAST HAM BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9 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' remuneration and other benefits was as follows:

		2024	2023
		£	£
Armeia Dawood	Remuneration	35,266	36,247
	Pension contributions paid	3,153	4,544
	Other benefits	500	1,200
George Tikum	Remuneration	14,000	8,250
	Other benefits	500	1,300
Alain Loufimpou	Other benefits	250	400

10 Staff costs

	2024	2023
	£	£
Wages and salaries	60,041	55,379
Contribution to defined contribution pension schemes	3,546	4,545
	63,587	59,924

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

	2024	2023
No. of employees	4	4

11 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Church equipment £	Computer and office equipment £	Solar panels £	Total £
Cost/valuation						
At 1 April 2023	246,620	1,310	1,557	2,088	13,500	265,075
Additions				2,241	-	2,241
At 31 March 2024	246,620	1,310	1,557	4,329	13,500	267,316
Depreciation						
At 1 April 2023	-	1,310	1,557	2,088	6,750	11,705
Charged in the year	-	-	-	740	1,350	2,090
At 31 March 2024	-	1,310	1,557	2,828	8,100	13,795
Net book value						
At 31 March 2024	246,620	-	-	1,501	5,400	253,521
At 31 March 2023	246,620	-	-	-	6,750	253,370

EAST HAM BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12 Debtors: amounts falling due within one year		
	2024	2023
	£	£
Prepayments and accrued income	4,477	1,506
	4,477	1,506

13 Creditors: amounts falling due within one year		
	2024	2023
	£	£
Accruals and deferred income	600	680
	600	680

14 Financial instruments		
	2024	2023
	£	£
Financial assets measured at fair value through income and expenditure	53,658	32,300

15 Analysis of net assets between funds				
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Tangible fixed assets	253,521	-	253,521	253,370
Current assets	51,984	6,151	58,135	33,806
Creditors due within one year	(600)	-	(600)	(680)
	304,905	10,347	311,056	286,496

Prior year				
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	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

EAST HAM BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

16 Summary of funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted funds					
General Fund	280,345	147,764	(127,400)	-	300,709
Restricted funds					
Solar Panel fund	6,151	4,196	-	-	10,347
Dalit Freedom Network fund	-	-	-	-	-
Family Conference fund	-	-	-	-	-
Total restricted funds	6,151	4,196	-	-	10,347
	286,496	151,960	(127,400)	-	311,056
Prior year					
	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

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 £3,546 (2023 - £4,545). Contributions totaling £0 (2023 - £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:

	2024 £	2023 £
Minster Armeia Dawood (salaries paid)	35,266	36,247
Minster Armeia Dawood (pension contributions paid)	3,153	4,544
Minster Armeia Dawood (gifts and other benefits)	500	1,200
George Tikum (salaries paid)	14,000	8,250
George Tikum (gifts and other benefits)	500	1,300
Alain Loufimpou (gifts and other benefits)	250	400
	53,669	51,941