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**EAST HAM BAPTIST CHURCH**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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## **EAST HAM BAPTIST CHURCH**

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**EAST HAM BAPTIST CHURCH  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025**

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|----------------------------------|---|
| <b>Trustees</b>                  | Rev Armeia Dawood, Minster & Chairperson (appointed 1 September 2009)<br>George Tikum, Assistant Pastor (appointed 30 March 2017)<br>Alain Serge Loufimpou, Secretary (appointed 30 March 2017)<br>Josephine Wilson Cole (appointed 30 March 2017, resigned 01 October 2024)<br>Philip Merugu, Deacon (appointed 1 January 2020 resigned 01 October 2024)<br>Rachel Mary Koti, Treasurer (appointed 1 January 2020)<br>Jessica Dawood (appointed 28 March 2021, resigned 01 October 2024)<br>Christopher Plasid Allen, Treasurer Assistant (appointed 12 May 2024)<br>Joeline Balebidila Wamba (appointed 4 February 2024, resigned February 2025 )<br>Sanjana Bojjapally (appointed 4 February 2024) |
| <b>Charity registered number</b> | 1152699   |
| <b>Principal office</b>          | 236 Plashet Grove<br>London<br>E6 1DA   |
| <b>Secretary</b>                 | Alain Serge Loufimpou   |
| <b>Minster &amp; Chairperson</b> | Armeia Dawood   |
| <b>Accountants</b>               | SMG Business Accountants Ltd<br>Chartered Certified Accountants<br>85 Great Portland Street<br>London<br>W1W 7LT  |

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**EAST HAM BAPTIST CHURCH  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2024 to 31 March 2025.

## **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.

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**EAST HAM BAPTIST CHURCH  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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*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.

*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.

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**EAST HAM BAPTIST CHURCH  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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**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.

*Caring for our Youth*

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

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

*The Church helps reduce crime*

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

*The Church promotes mental and physical health*

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

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**EAST HAM BAPTIST CHURCH  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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the generous life-giving nature of God.

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

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

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

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

### **Achievements and performance**

#### **a. Review of activities**

Isaiah 43:1-2

"But now, this is what the LORD says— He who created you, Jacob, He who formed you, Israel: 'Do not fear, for I have redeemed you; I have summoned you by name; you are mine. When you pass through the waters, I will be with you; and when you pass through the rivers, they will not sweep over you. When you walk through the fire, you will not be burned; the flames will not set you ablaze.'"

### **Spiritual growth**

The Lord has been faithful throughout the year, transforming lives at East Ham Baptist Church (EHBC). His presence is evident in our journey together:

- **April 2024:** Rev. Jeremiah shared EHBC's church growth model with London Baptist Churches, contributing to the wider Christian community.
- **July 2024:** After the ordination of Pastors George, Alain, Charan, and Gabriel their continuous growth is a testament to the Holy Spirit's work among us. To God be the glory!
- We continue to learn from Jesus Christ, our greatest teacher, and praise Him for His wisdom and grace.

### **Embracing the Word of God**

God has guided our leaders in faithfully embracing His Word. Each worship gathering has been an opportunity to receive divine revelation:

- **October 2024:** Our Thanksgiving service was a time of generosity and gratitude.
- **November 2024:** Our worship concert was a powerful night of praise and honour to the King of Kings.
- **December 2024:** A blessed New Year's celebration with the Brazilian Church emphasized trusting in God.
- **January 2025:** We set a vision to pray for and reach 1,000 souls.
- **March 23, 2025:** A powerful Sunday concluded our church calendar with evangelism efforts and support for Sister Driti's mission with OM Logos Hope.

### **Growth in Number**

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**EAST HAM BAPTIST CHURCH  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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New members have joined our church family, while others have moved on. We give thanks for each person and continue to pray for those who have relocated..

**Secretary report**

Under the guidance of Rev. Jeremiah Dawood, we have seen tremendous growth and numerous ministry accomplishments.

**Special events**

- **September 2024:** The wedding of Charlie and Jordan Dawood was celebrated.
- **October 2024 & February 2025:** Two dedication services were held to welcome children into God's house.
- **January 2025:** We welcomed the New Year with a joint service with our Brazilian brothers and sisters.
- Evangelization sessions were held outside the church and near East Ham Station, spreading hope to our community.

**Youth ministry**

- Youth actively participated in Sunday services, growing in confidence and leadership.
- **March 23, 2025:** Sister Driti was commissioned for her Logos Hope mission, inspiring other young people.
- Youth-led services thrived under the dedication of pastor George, Sister Susy, Sister Jessie and other team members.

**Church Offerings & Membership**

- Youth faithfully assist in collecting offerings, and we pray for more volunteers.
- Two new members joined EHBC this year. We continue to encourage commitment and discipleship.
- Pastor Alain leads pre-baptism classes to prepare candidates before their confirmation by Rev. Jeremiah.

**Collaboration & Outreach**

- EHBC supported Pastor Alain's international gospel mission and a prayer conference in London.
- **March 2025:** EHBC hosted Franklin Graham's Christian Life and Witness Course training.
- EHBC also supported Pastor William's mission trip to Malawi.
- Rev. Jeremiah continues to mentor junior pastors, including Pastors George, Alain, Charan, and Gabriel, while training Brother Aidan.

**Technical & Worship Support**

- Brother Chris and his team ensure seamless services every Sunday.



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**EAST HAM BAPTIST CHURCH  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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- Pastor Gabriel has trained young worship leaders and will return occasionally after concluding his leadership in June 2024.

*Church Building work*

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

**Worship Team Annual Report 2025**

*Growth & Participation*

- New young members have joined, bringing enthusiasm and energy.
- Increased prayer commitment has strengthened faith and unity.
- Mentorship programs continue to raise the next generation of worship leaders.

*Ongoing Evangelism Efforts*

- Our team remains committed to sharing the Gospel and reaching the community with love and hope.

*Training & Technical Excellence*

- Regular PA system training has improved the technical quality of worship services.

Conclusion We thank God for His continued blessings and remain committed to serving Him with excellence.

**Sunday school and Youth annual report**

- Deep gratitude to all teachers for their dedication.
- Improved Sunday School curriculum now includes financial stewardship lessons.
- Creative teaching methods keep younger children's classes engaging.
- Urgent need for more Sunday School teachers – those feeling called are encouraged to step forward.
- Youth activities were adjusted to avoid overwhelming students serving in the choir, but an annual fun day is planned.

**Visitation & Pastoral Care**

- Though physical visits were limited, we stayed connected through phone calls, offering prayer and encouragement.

**Communion & Flowers**

- Sister Susy and her team continue to prepare the Lord's Table faithfully.
- The flower team ensures the beauty of our sanctuary.

**Prayer Meetings & Bible Study**

- We thank God for our leaders and members who remain dedicated to prayer and Friday night Bible studies.

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**EAST HAM BAPTIST CHURCH  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Church Leadership & Treasurer**

- We honour our pastors, elders, and leaders for their faithful service.
- Sister Rachel has diligently managed church finances, and we are grateful for her commitment.

**Moving forward**

As we look ahead to 2025 to 2026, let us remain committed to our mission:

- Sunday Mornings: Be punctual, engaged, and invite others.
- Friday Evenings: Prioritize prayer and Bible study, believing this will be a year of revival.

To God be the glory forever and ever

Amen.

God bless you all,

Rev. Jeremiah Dawood

**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 2025 the Incoming Resources are £141,880 and the Resources Expended was £142,331.

The deficit in funds for the year ended March 2025 is £451 and the starting funds was £311,056 giving a total carried forward fund of £310,606.

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Total net book value of Fixed Assets Property as 31st March 2025 is £ 246,620..

**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.

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**EAST HAM BAPTIST CHURCH  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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**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 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: 23 May 2025

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**EAST HAM BAPTIST CHURCH  
INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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**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 2025.

**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: 23 May 2025

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 2025**

|   |      | Unrestricted<br>Fund<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Unrestricted<br>Fund<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ |
|---|------|-----------------------------------|----------------------------------|-----------------------------|-----------------------------------|----------------------------------|-----------------------------|
|   | Note |                                   |                                  |                             |                                   |                                  |                             |
| <b>Income from:</b>   |      |                                   |                                  |                             |                                   |                                  |                             |
| Donations, legacies and grants                                | 3    | 50,887                            | 2,936                            | 53,823                      | 59,312                            | 4,196                            | 63,508                      |
| Income from charitable activities                             | 4    | 32,700                            | -                                | 32,700                      | 31,000                            | -                                | 31,000                      |
| Other trading income  | 5    | 54,600                            | -                                | 54,600                      | 56,100                            | -                                | 56,100                      |
| Investment income   | 6    | 757                               | -                                | 757                         | 1,352                             | -                                | 1,352                       |
| <b>Total income</b>   |      | <b>138,944</b>                    | <b>2,936</b>                     | <b>141,880</b>              | <b>147,764</b>                    | <b>4,196</b>                     | <b>151,960</b>              |
| <b>Expenditure on:</b>  |      |                                   |                                  |                             |                                   |                                  |                             |
| Expenditure on charitable activities                          | 7    | 142,331                           | -                                | 142,331                     | 127,400                           | -                                | 127,400                     |
| <b>Total expenditure</b>                                      |      | <b>142,331</b>                    | <b>-</b>                         | <b>142,331</b>              | <b>127,400</b>                    | <b>-</b>                         | <b>127,400</b>              |
| <b>Net income/(expenditure) for the year before transfers</b> |      | <b>(3,387)</b>                    | <b>2,936</b>                     | <b>(451)</b>                | <b>20,364</b>                     | <b>4,196</b>                     | <b>24,560</b>               |
| Transfers between funds                                       | 16   | -                                 | -                                | -                           | -                                 | -                                | -                           |
| <b>Net movement in funds</b>                                  |      | <b>(3,387)</b>                    | <b>2,936</b>                     | <b>(451)</b>                | <b>20,364</b>                     | <b>4,196</b>                     | <b>24,560</b>               |
| <b>Reconciliation of funds</b>                                |      |                                   |                                  |                             |                                   |                                  |                             |
| Balance at 1 April 2024                                       | 16   | 300,710                           | 10,347                           | 311,057                     | 280,345                           | 6,151                            | 286,496                     |
| <b>Balance at 31 March 2025</b>                               |      | <b>297,323</b>                    | <b>13,283</b>                    | <b>310,606</b>              | <b>300,709</b>                    | <b>10,347</b>                    | <b>311,056</b>              |

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

The notes on pages 13 to 20 form part of these financial statements.

**EAST HAM BAPTIST CHURCH  
BALANCE SHEET  
AS AT 31 MARCH 2025**

|   | Note | 2025<br>£      | 2024<br>£      |
|---|------|----------------|----------------|
| <b>Fixed assets</b>                     |      |                |                |
| Tangible fixed assets                   | 11   | 251,675        | 253,521        |
| <b>Total fixed assets</b>               |      | <b>251,675</b> | <b>253,521</b> |
| <b>Current assets</b>                   |      |                |                |
| Debtors                                 | 12   | 18,618         | 4,477          |
| Bank and cash in hand                   |      | 40,903         | 53,658         |
|   |      | <b>59,521</b>  | <b>58,135</b>  |
| <b>Creditors</b>                        |      |                |                |
| Amounts falling due within one years    | 13   | (590)          | (600)          |
| <b>Net current assets/(liabilities)</b> |      | <b>58,931</b>  | <b>57,535</b>  |
| <b>Net assets</b>                       |      | <b>310,606</b> | <b>311,056</b> |
| <b>Funds</b>                            |      |                |                |
| Unrestricted funds                      | 16   | 297,323        | 300,709        |
| Restricted funds                        | 16   | 13,283         | 10,347         |
| <b>Total funds</b>                      |      | <b>310,606</b> | <b>311,056</b> |

The financial statements were approved and authorised for issue by the Trustees on 23 May 2025 and signed on their behalf by:

  
 .....  
**Racheal Mary Koti**  
 (Treasurer)

The notes on pages 13 to 20 form part of these financial statements.

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**EAST HAM BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**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.

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**EAST HAM BAPTIST CHURCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**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 2025**

**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**

|   | <b>Unrestricted<br/>Funds<br/>2025<br/>£</b> | <b>Restricted<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2025<br/>£</b> | <b>Unrestricted<br/>Funds<br/>2024<br/>£</b> | <b>Restricted<br/>Funds<br/>2024<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> |
|---|--|--|---------------------------------------|--|--|---------------------------------------|
| Tithes and offerings                    | 41,055                                       | -  | 41,055                                | 49,333                                       | -  | 49,333                                |
| Donations                               | 9,832  | 2,936                                      | 12,768                                | 9,979  | 4,196                                      | 14,175                                |
| <b>Total donations<br/>and legacies</b> | <b>50,887</b>                                | <b>2,936</b>                               | <b>53,823</b>                         | <b>59,312</b>                                | <b>4,196</b>                               | <b>63,508</b>                         |

**EAST HAM BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**4 Income from charitable activities**

|   | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ |
|---|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Church hire-Assemblies of<br>God (Brazilian)                      | 25,500                             | -                                | 25,500                      | 24,400                             | -                                | 24,400                      |
| Church hire-Praise Chapel<br>Community International<br>(Ghanian) | 7,200                              | -                                | 7,200                       | 6,600                              | -                                | 6,600                       |
| <b>Total<br/>charitable activities</b>                            | <b>32,700</b>                      | <b>-</b>                         | <b>32,700</b>               | <b>31,000</b>                      | <b>-</b>                         | <b>31,000</b>               |

**5 Other trading income**

|   | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ |
|---|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Bungalow rent   | 15,600                             | -                                | 15,600                      | 14,700                             | -                                | 14,700                      |
| Church hall hire -<br>Sparkles Day Nursery            | 33,000                             | -                                | 33,000                      | 36,000                             | -                                | 36,000                      |
| Church hall hire -<br>Leytonstone Lighthouse<br>Youth | 6,000                              | -                                | 6,000                       | 5,400                              | -                                | 5,400                       |
| Other Church Hires                                    | -                                  | -                                | -                           | -                                  | -                                | -                           |
| <b>Total other trading<br/>income</b>                 | <b>54,600</b>                      | <b>-</b>                         | <b>54,600</b>               | <b>56,100</b>                      | <b>-</b>                         | <b>56,100</b>               |

**6 Investment income**

|                                   | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ |
|-----------------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Investment income - local<br>cash | 757                                | -                                | 757                         | 1,352                              | -                                | 1,352                       |
| <b>Total investment income</b>    | <b>757</b>                         | <b>-</b>                         | <b>757</b>                  | <b>1,352</b>                       | <b>-</b>                         | <b>1,352</b>                |

**7 Expenditure on charitable activities**

|                   | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ |
|-------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Church activities | 142,331                            | -                                | 142,331                     | 127,400                            | -                                | 127,400                     |
|                   | <b>142,331</b>                     | <b>-</b>                         | <b>142,331</b>              | <b>127,400</b>                     | <b>-</b>                         | <b>127,400</b>              |

**EAST HAM BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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

|                                      | <b>2025</b>    | <b>2024</b>    |
|--------------------------------------|----------------|----------------|
|                                      | <b>£</b>       | <b>£</b>       |
| Staff costs                          | 67,161         | 63,587         |
| Training                             | 369            | 1,758          |
| Ministry, mission and evangelism     | 9,750          | 12,174         |
| Hospitality and guest speakers costs | 2,790          | 2,560          |
| Gifts and donations                  | 5,647          | 3,500          |
| Cleaning, repairs & maintenance      | 25,044         | 16,618         |
| Rates & water                        | 3,813          | 2,855          |
| Light & heating                      | 9,368          | 10,921         |
| Printing, postage and stationery     | 20             | 73             |
| Subscriptions                        | 2,420          | 1,264          |
| Communication & IT                   | 2,405          | 2,798          |
| Insurance                            | 4,972          | 4,779          |
| Accountancy fees                     | 600            | 600            |
| Independent examination fees         | 390            | 410            |
| Stewardship Fees                     | 943            | 770            |
| Depreciation                         | 1,846          | 2,090          |
| Bank Charges                         | 260            | 238            |
| Administration                       | 50             | -              |
| Books and publications               | 100            | -              |
| Conferences and events               | 2,984          | -              |
| Pastoral care                        | 761            | -              |
| Sundry expenses                      | 638            | -              |
| Loan interests                       | -              | 405            |
|                                      | <b>142,331</b> | <b>127,400</b> |

**8 Net income/ (expenditure)**

|  | <b>2025</b> | <b>2024</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |
| Net income/(expenditure) is stated after charging: |             |             |
| Depreciation                                       | 1,846       | 2,090       |

**Independent examiner's remuneration:**

The independent examiner's remuneration amounts to an independent examiner fee of £480 (2024 - £400), and accounts preparation services of £600 (2024 - £600).

**EAST HAM BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**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:

|               |                            | <b>2025</b> | <b>2024</b> |
|---------------|----------------------------|-------------|-------------|
|               |                            | <b>£</b>    | <b>£</b>    |
| Armeia Dawood | Remuneration               | 36,083      | 35,266      |
|               | Pension contributions paid | 3,153       | 3,153       |
|               | Other benefits             | 500         | 500         |
|               | Expenses                   | 536         | -           |
| George Tikum  | Remuneration               | 16,250      | 14,000      |
|               | Pension contributions paid | 488         | 3,153       |
|               | Other benefits             | 1,300       | 500         |
|               | Expenses                   | 177         | -           |

**10 Staff costs**

|  | <b>2025</b>   | <b>2024</b>   |
|--|---------------|---------------|
|  | <b>£</b>      | <b>£</b>      |
| Wages and salaries                                   | 60,348        | 57,185        |
| Contribution to defined contribution pension schemes | 6,813         | 6,402         |
|  | <b>67,161</b> | <b>63,587</b> |

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

|                  | <b>2025</b> | <b>2024</b> |
|------------------|-------------|-------------|
|                  | <b>4</b>    | <b>4</b>    |
| No. of employees |             |             |

**11 Tangible fixed assets**

|                         | <b>Freehold<br/>property<br/>£</b> | <b>Fixtures<br/>and<br/>fittings<br/>£</b> | <b>Church<br/>equipment<br/>£</b> | <b>Computer<br/>and office<br/>equipment<br/>£</b> | <b>Solar<br/>panels<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------|------------------------------------|--|-----------------------------------|--|-------------------------------|--------------------|
| <b>Cost/valuation</b>   |                                    |  |                                   |  |                               |                    |
| <b>At 1 April 2024</b>  | 246,620                            | 1,310                                      | 1,557                             | 4,329  | 13,500                        | 267,316            |
| Additions               |                                    |  |                                   |  |                               | -                  |
| <b>At 31 March 2025</b> | <b>246,620</b>                     | <b>1,310</b>                               | <b>1,557</b>                      | <b>4,329</b>                                       | <b>13,500</b>                 | <b>267,316</b>     |
| <b>Depreciation</b>     |                                    |  |                                   |  |                               |                    |
| <b>At 1 April 2024</b>  | -                                  | 1,310                                      | 1,557                             | 2,828  | 8,100                         | 13,795             |
| Charged in the year     | -                                  | -  | -                                 | 496  | 1,350                         | 1,846              |
| <b>At 31 March 2025</b> | <b>-</b>                           | <b>1,310</b>                               | <b>1,557</b>                      | <b>3,324</b>                                       | <b>9,450</b>                  | <b>15,641</b>      |
| <b>Net book value</b>   |                                    |  |                                   |  |                               |                    |
| <b>At 31 March 2025</b> | <b>246,620</b>                     | <b>-</b>                                   | <b>-</b>                          | <b>1,005</b>                                       | <b>4,050</b>                  | <b>251,675</b>     |
| <b>At 31 March 2024</b> | <b>246,620</b>                     | <b>-</b>                                   | <b>-</b>                          | <b>1,501</b>                                       | <b>5,400</b>                  | <b>253,521</b>     |

**EAST HAM BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

|  |               |              |
|--|---------------|--------------|
| <b>12 Debtors: amounts falling due within one year</b> |               |              |
|  | <b>2025</b>   | <b>2024</b>  |
|  | <b>£</b>      | <b>£</b>     |
| Prepayments and accrued income                         | 18,618        | 4,477        |
|  | <b>18,618</b> | <b>4,477</b> |

|  |             |             |
|--|-------------|-------------|
| <b>13 Creditors: amounts falling due within one year</b> |             |             |
|  | <b>2025</b> | <b>2024</b> |
|  | <b>£</b>    | <b>£</b>    |
| Accruals and deferred income                             | 590         | 600         |
|  | <b>590</b>  | <b>600</b>  |

|  |             |             |
|--|-------------|-------------|
| <b>14 Financial instruments</b>  |             |             |
|  | <b>2025</b> | <b>2024</b> |
|  | <b>£</b>    | <b>£</b>    |
| Financial assets measured at fair value through income and expenditure | 40,903      | 53,658      |

**15 Analysis of net assets between funds**

|                               |  |  |                                       |                                       |
|-------------------------------|--|--|---------------------------------------|---------------------------------------|
|                               | <b>Unrestricted<br/>Funds<br/>2025<br/>£</b> | <b>Restricted<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> |
| Tangible fixed assets         | 251,675                                      | -  | 251,675                               | 253,521                               |
| Current assets                | 53,370                                       | 6,151                                      | 59,521                                | 58,135                                |
| Creditors due within one year | (590)  | -  | (590)                                 | (600)                                 |
|                               | <b>304,455</b>                               | <b>13,283</b>                              | <b>310,606</b>                        | <b>311,056</b>                        |

**Prior year**

|                               |  |  |                                       |                                       |
|-------------------------------|--|--|---------------------------------------|---------------------------------------|
|                               | <b>Unrestricted<br/>Funds<br/>2024<br/>£</b> | <b>Restricted<br/>Funds<br/>2024<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> | <b>Total<br/>Funds<br/>2023<br/>£</b> |
| 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)                                 |
|                               | <b>304,905</b>                               | <b>6,151</b>                               | <b>311,056</b>                        | <b>286,496</b>                        |

**EAST HAM BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**16 Summary of funds**

|                               | At<br>1 April<br>2024<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At<br>31 March<br>2025<br>£ |
|-------------------------------|----------------------------|----------------|------------------|----------------|-----------------------------|
| <b>Unrestricted funds</b>     |                            |                |                  |                |                             |
| General Fund                  | 300,710                    | 138,944        | (142,331)        | -              | 297,323                     |
| <b>Restricted funds</b>       |                            |                |                  |                |                             |
| Solar Panel fund              | 10,347                     | 2,786          | -                | -              | 13,133                      |
| Dalit Freedom Network fund    | -                          | -              | -                | -              | -                           |
| Family Conference fund        | -                          | 150            | -                | -              | 150                         |
| <b>Total restricted funds</b> | 10,347                     | 2,936          | -                | -              | 13,283                      |
|                               | <b>311,057</b>             | <b>141,880</b> | <b>(142,331)</b> | <b>-</b>       | <b>310,606</b>              |
| <b>Prior year</b>             |                            |                |                  |                |                             |
|                               | At<br>1 April<br>2023<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At<br>31 March<br>2024<br>£ |
| <b>Unrestricted funds</b>     |                            |                |                  |                |                             |
| General Fund                  | 280,345                    | 147,765        | (127,400)        | -              | 300,710                     |
| <b>Restricted funds</b>       |                            |                |                  |                |                             |
| Solar Panel fund              | 6,151                      | 4,196          | -                | -              | 10,347                      |
| Dalit Freedom Network fund    | -                          | -              | -                | -              | -                           |
| Family Conference fund        | -                          | -              | -                | -              | -                           |
| <b>Total restricted funds</b> | 6,151                      | 4,196          | -                | -              | 10,347                      |
|                               | <b>286,496</b>             | <b>151,961</b> | <b>(127,400)</b> | <b>-</b>       | <b>311,057</b>              |

**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 £6,813 (2024 - £6,402). Contributions totaling £0 (2024 - £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:

|  | 2025<br>£     | 2024<br>£     |
|--|---------------|---------------|
| Minster Armeia Dawood (salaries paid)              | 36,083        | 35,266        |
| Minster Armeia Dawood (pension contributions paid) | 3,153         | 3,153         |
| Minster Armeia Dawood (gifts and other benefits)   | 500           | 500           |
| Minster Armeia Dawood (expenses reimbursed)        | 536           | -             |
| George Tikum (salaries paid)                       | 16,250        | 14,000        |
| George Tikum (gifts and other benefits)            | 1,300         | 500           |
| George Tikum (expenses reimbursed)                 | 177           | -             |
| Alain Loufimpou (gifts and other benefits)         | -             | 250           |
|  | <b>57,999</b> | <b>53,669</b> |