

HERNE HILL BAPTIST CHURCH

Charity Registration No: 1153419

**Half Moon Lane (corner of Winterbrook Road)
Herne Hill, London, SE24 9HU**

Report and Financial Statements for the year ended 30 September 2020

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HERNE HILL BAPTIST CHURCH

Charity Registration No: 1153419

Legal Information

Governing document and Constitution

Herne Hill Baptist Church is a charity regulated by a Deed of Trust dated 12 March 1907. A Deed of Variation was executed on 3 July 1994, deleting the old Constitution which was in a schedule to the Deed of Trust, and bringing into force a new Constitution as contained in a schedule to the Deed of Variation. The Church Rules and Guidelines (as printed in 1994), gathered together such provisions of the Deed of Trust as were likely to be needed for reference in the ordinary course of the life and activities of the Church and fill in various details specifically provided for in the Deed of Trust and Constitution.

A Special Meeting of Church Members held on 30 January 2013 adopted a new Constitution. The registration process with the Charity Commission in England and Wales as a charity with an annual income in excess of £100,000 was completed on 15 August 2013.

Church Address

Half Moon Lane (corner of Winterbrook Road)
Herne Hill
London
SE24 9HU

Custodian Trustees

The London Baptist Property Board Limited
235 Shaftesbury Avenue
London
WC2H 8EP

Managing Trustees

The deacons/leadership team during the year and to the date of this report were as follows:

Revd Rob May (*Pastor*)
Andrew Symonds (*Treasurer*)
Lynn Kellers – to 3 November 2020
Anne Kemp (*Elder*)
Lesley Morrison
Fiona Reid
Beatrice Stevens (*Elder*)

With effect from September 2017, a Finance Team comprising Revd Rob May, Andrew Symonds and Anne Kemp has been in place.

Bankers

Barclays Bank PLC, Peckham Rye Branch

Independent Examiner

Mr Michael Brooks FCA
12 Princethorpe Road
London, SE26 4PF

HERNE HILL BAPTIST CHURCH

Charity Registration No: 1153419

Report of the Trustees for the year ended 30 September 2020

The Trustees present their Report and the Financial Statements for the year ended 30 September 2020.

Purpose

The principal purpose of Herne Hill Baptist Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Herne Hill Baptist Church is a member of The Baptist Union of Great Britain and the London Baptist Association.

As a member of The Baptist Union of Great Britain the Church subscribes to the Union's Declaration of Principle:

That our Lord and Saviour, Jesus Christ, God manifest in the flesh, is the sole and absolute authority in all matters pertaining to faith and practice, as revealed in the Holy Scriptures, and that each church has liberty, under the guidance of the Holy Spirit, to interpret and administer His laws.

That Christian Baptism is the immersion in water into the name of the Father, the Son and Holy Ghost, of those who have professed repentance towards God and faith in our Lord Jesus Christ who died for our sins according to the Scriptures, was buried and rose again on the third day.

That it is the duty of every disciple to bear personal witness to the gospel of Jesus Christ, and to take part in the evangelisation of the world.

Herne Hill Baptist Church is an 'open membership' church. Baptism by immersion upon personal profession of faith is the normal mode of entry into membership of the church. Persons seeking membership who have not been baptised in the manner described in the Union's Declaration of Principle may, at the discretion of the Church Members' Meeting, be accepted for full membership based on their own public profession of faith.

Governance and Management

Meetings of church members take place from time to time. Such meetings have responsibility for the overall governance of the Church. The Managing Trustees are responsible for the day to day running of the Church's work and witness, and the financial and legal aspects of the charity. All members are encouraged to take an appropriate part in the spiritual and practical tasks in the furtherance of the charitable objective.

Relevant matters may be submitted to the Church Meeting by the Managing Trustees for guidance, or may be raised by members in Church Meeting for further consideration by the Managing Trustees. Though the Constitution permits decisions to be made at Church Meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

The Church operates systems to ensure that all people working with children and vulnerable adults are appropriately vetted with regard to the Disclosure and Barring Service.

The Church is aware of the Charity Commission guidance on public benefit and is satisfied that the activities outlined in this report demonstrate that the charity is providing a benefit to the public.

HERNE HILL BAPTIST CHURCH

Charity Registration No: 1153419

Report of the Trustees for the year ended 30 September 2020 (continued)

Statement of Trustees' Responsibilities

Charity law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Herne Hill Baptist Church at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going-concern basis

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Herne Hill Baptist Church and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. The managing trustees are also responsible for safeguarding the assets of Herne Hill Baptist Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Review of the year

This last year can be divided into two halves: pre-Covid and Covid.

In the first part of the year the church programme continued much as before. Outside groups included two pre-school groups (Boppin' Tots and Monkey Music), a physiotherapy group (Guy's and St Thomas'), a chess club, a sewing group (Half Moon Stitchers), Playball and other occasional groups (Dulwich U3A, Herne Hill Forum, Herne Hill Society, local Labour Party). We remain committed to making the building available to the community as much as possible.

Mustard Seeds, our Christian Pre-School, continued to meet every day, Monday to Friday, from 9am to 3pm. It remains a well-run, well liked and a well-supported pre-school. Mustard Seed continued to replace old equipment and add new equipment.

We had to adjust our youth and children's programme once our former youth worker left to work with another church. Our hardworking team of volunteers kept our fortnightly evening youth groups going and thankfully the number of those attending remained fairly steady. We continued to run a youth homegroup. We also continued to run a Messy Church meeting on a two-monthly basis. Sadly, the summer BBQ had to be cancelled due to the pandemic. We continued to support one local primary school helping with assemblies and larger events including their annual Carol Service where they make use of the church building. We also ran a very well attended Light Party enjoyed by many families both in the church and connected with the church. We run a toddler group every Wednesday morning in the church building called Moonbeams. There is also a group called Knit and Natter that meets every Tuesday morning to do various crafts together.

We have a flourishing group for au pairs and nannies. This group met fortnightly during the first part of the year but then had to be suspended during lockdown and was not able to restart.

We continued to support one church member who is training with the Christian broadcaster UCB and another former church member who is the ship's doctor on the Logos Hope which is part of OM. However, once the pandemic started the decision was taken to leave the Logos Hope which was in south America to return home and our formal financial support ended soon afterwards.

We have continued our ongoing programme of routine maintenance of the church building. Regular servicing and testing of the boiler, lift, lightning conductor and other appliances. PAT testing was carried out this year on all relevant electrical equipment. A major project removing asbestos from the church basement was completed during the summer. We continue to give thanks for the generous financial provision from church members that has enabled this work to take place and church members who help practically in maintaining the building.

We have seen little change in the church membership this year. The church continues to be overseen by the minister (Rev. Rob May) and a team of elders and deacons. Our new office manager has helped bring much of the church office administration up to date along with improving many of the ways we operate. She has also helped to strengthen the relationships we have with a number of our external users. We welcomed a volunteer worker from Time for God to start with us in January 2020. She was able to stay until May but then had to return home prematurely once it became clear that the restrictions would be ongoing. At the same time we advertised for a new youth worker and we were able to appoint Chris Willis as youth, children's and families' worker in March 2020. We still have a part-time finance officer who does the church's book-keeping one day a week, and one other part time person who provides assistance to the church finances.

Anne Kemp and Beatrice Stevens have continued to serve as elders of the church working alongside our four deacons. Our Minister in Training from Spurgeon's College continues to be placed with us helping in a variety of areas of church life.

Church life changed dramatically once the pandemic began and the government introduced wide-ranging restrictions. I am pleased to say that we have been able to put together a sustainable programme of online meetings across all age groups. At the times when we are not allowed to meet in person, we used Zoom for Sunday services. When we were allowed in-person meetings we used a hybrid service with those at home joining those in the building via Zoom. Our new youth, children's and families' worker did an excellent job creating an online programme for our young people. In the autumn we returned to the building until the end of the year. A small number of activities also returned but most were either not allowed to meet or were no longer viable. Church members were very good at staying in touch with one another and supporting one another embracing much of the technology that everyone was rapidly having to learn. A small handful of church members have struggled to access church online and we have worked hard keeping in touch with them on the phone to support and encourage them. Sunday talks are available on our church YouTube channel for anyone who would like to watch. Mustard Seed reacted to changes in government guidance about pre-schools and has been able to keep much of the pre-school operating through most of the year.

Throughout a very challenging year we have remained committed to enabling the church to grow and to flourish, to helping people find their place in the life of the church, to support them in their journey of faith. We remain committed to participating in the life of our local community, sharing the

resources that we have and seeking to work together for the common good being a witness to the life of Christ within us but this has been severely affected by the pandemic. However, we, again, give thanks to God for the year that has passed and despite much uncertainty, look forward to the coming year.

HERNE HILL BAPTIST CHURCH

Charity Registration No: 1153419

Report of the Trustees for the year ended 30 September 2020 (continued)

Reserves policy

The trustees consider that a reserve of at least three months operating costs would be the ideal. The General Fund balance carried forward at 30 September 2020 (£97,207) meets with the criteria.

The liquid funds of the church are all held on accounts with the bank, with as much as is practical held on a deposit account earning interest at a currently available commercial rate. The church does not invest in securities.

Risk policy

The trustees are aware that they need to regularly carry out a risk management strategy comprising

- An annual review of risks;
- Establishment and review of systems and procedures to mitigate those risks;
- Establishment and review of procedures to minimize the potential impact should any of those risks materialize.

Financial statements for the year

The financial results for the year, together with a summary of the accounting policies adopted, are set out in pages 7 to 12 of this document.

The Church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation. No wider public appeal was made for funds during the year.

The Church expressed its part in the life of the wider church by making grants to national and international Christian organisations and societies with Christian aims and objectives compatible with the Church's own charitable purposes

Herne Hill Baptist Church is, by its nature, a voluntary organisation and no set of financial statements can do justice to all the work done in pursuit of its purposes. In addition, many hours are spent by unpaid volunteer members and associates performing many regular tasks without which Herne Hill Baptist Church would be ineffective. The financial statements do not record the value of such unpaid activities.

Approved by the Managing Trustees on 6 April 2021 and signed on their behalf.

Fiona D A Reid

FIONA REID

Deacon

**Independent Examiner's Report
to the Managing Trustees of Herne Hill Baptist Church
(Charity Registration No: 1153419)**

I report to the Managing Trustees on my examination of the Financial Statements of Herne Hill Baptist Church for the year ended 30 September 2020 which are set out on pages 7 to 12.

Responsibilities and basis of report

As the Managing Trustees, you are responsible for the preparation of the Financial Statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect my examination of the Financial Statements carried out under Section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no materials matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with Section 130 of the Act, or
 - the Financial Statements did not accord with the accounting records, or
 - the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the Financial Statements 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 Financial Statements to be reached.



Michael Brooks, FCA

6 April 2021

HERNE HILL BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Notes	General Funds £	Restricted Funds £	Total £	Year to 30.9.2019 £
Income					
Donations and legacies	2	113,659	10,000	123,659	158,773
Investment income	3	13,870	0	13,870	23,181
Total income		<u>127,529</u>	<u>10,000</u>	<u>137,529</u>	<u>181,954</u>
Expenditure					
Charitable activities	4	132,435	1,364	133,799	118,473
Governance costs	5	300	0	300	400
Total expenditure		<u>132,735</u>	<u>1,364</u>	<u>134,099</u>	<u>118,873</u>
Net income (expenditure) before transfers		(5,206)	8,636	3,430	63,081
Transfers between Funds	6	-	-	-	-
Net income (expenditure) after transfers		(5,206)	8,636	3,430	63,081
Reconciliation of Funds					
Total Funds brought forward at 1 October 2019		120,413	174,521	294,934	231,853
Total Funds carried forward at 30 September 2020		<u>£115,207</u>	<u>£183,157</u>	<u>£298,364</u>	<u>£294,934</u>

BALANCE SHEET AT 30 SEPTEMBER 2020

	Notes	30 September 2020 £	30 September 2019 £
Fixed Assets			
Tangible Fixed Assets	7	174,251	174,251
Current Assets			
Debtors and prepayments	8	2,277	16,334
Cash at bank and in hand	9	123,122	108,702
		<u>125,399</u>	<u>125,036</u>
Current Liabilities			
Creditors and accruals falling due within one year	10	1,286	4,353
Net Current Assets		<u>124,113</u>	<u>120,683</u>
Total Net Assets		<u>£298,364</u>	<u>£294,934</u>
Charity Funds			
General Funds			
General Fund		97,207	108,413
Special Projects (Designated) Fund	6	18,000	12,000
		<u>115,207</u>	<u>120,413</u>
Restricted Funds	11	183,157	174,521
Total Charity Funds		<u>£298,364</u>	<u>£294,934</u>

The Notes on pages 8 to 12 form an integral part of these accounts.

These accounts were approved by the Managing Trustees on 6 April 2021 and are signed on their behalf by

Fiona DA Reid

FIONA REID
Deacon

AS

ANDREW SYMONDS
Treasurer

HERNE HILL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 SEPTEMBER 2020

1 ACCOUNTING POLICIES

a Basis of preparation

These accounts have been prepared on a transitional basis moving from an accruals basis to the receipts and payments basis. Both bases are in accordance with Section 133 Charities Act 2011. No adjustment has been made to the comparatives for the change of accounting policy.

Herne Hill Baptist Church is a registered charity (No: 1153419) and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b Fund-raising and publicity costs

The Church does not make formal appeals for funds and expenditure on these items is therefore not material.

c Grants payable

The Church makes grants to individuals and other organisations whose charitable objects complement its work. They are accounted for in the year in which they are paid.

d Support costs

Support costs are those that assist the work of the Church but do not directly represent charitable activities and include office costs and governance cost. Much of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers for their services.

e Fixed assets

The Church land and premises and the Manse are held on behalf of the Church by the London Baptist Property Board Limited as Custodian Trustees.

The Church land and premises are the subject of a long lease from Dulwich Estates and the trust deed restricts the use of the land to that of a public place of worship. In these circumstances, it is the opinion of the Managing Trustees that it is inappropriate to attribute a monetary value to a place of worship and, with effect from 1 October 2005, the carrying value has reduced to a nominal value of £1. For the year from 25 February 2020 the insured value of the Church land and buildings was £6,127,700 (2019: £5,972,403).

The Manse, purchased in 1998, is included at original cost as, in the opinion of the Managing Trustees, the property has a high residual value which renders depreciation charges immaterial.

f Depreciation

Provision is made for depreciation of computer and other equipment, fixtures and fittings held for use by the Church at annual rates calculated to spread the cost (less anticipated residual value) of each asset on a straight line basis over the expected useful life of 3 years. However, equipment purchases costing less than £5,000 are written-off in the year in which the expenditure is incurred. Once such assets are fully depreciated, the cost and accumulated depreciation are eliminated from the Financial Statements.

g Funds

The General Fund (unrestricted) is available for use at the discretion of the Managing 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 Church for particular purposes. Any 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.

HERNE HILL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2020 (continued)

2 DONATIONS AND LEGACIES

	General Fund	Restricted Funds	Year to 30.9.2020	Year to 30.9.2019
	£	£	£	£
Offerings	89,008	0	89,008	101,939
Tax refunds	21,398	0	21,398	24,002
Legacies	0	0	0	30,956
General Fund:				
Other income	3,253	0	3,253	433
Restricted Funds:				
Youth Equipment fundraising	0	0	0	0
C Willis - Housing	0	10,000	10,000	0
Special collection and donations	0	0	0	1,443
Lighting Renewal and Replacement	0	0	0	0
Back Kitchen Refurbishment Fund	0	0	0	0
	£113,659	£10,000	£123,659	£158,773

3 INVESTMENT INCOME

	General Fund	Restricted Funds	Year to 30.9.2020	Year to 30.9.2019
	£	£	£	£
Bank interest	217	0	217	136
Rent of Church premises	13,653	0	13,653	23,045
	£13,870	£0	£13,870	£23,181

4 CHARITABLE ACTIVITIES

	General Fund	Restricted Funds	Year to 30.9.2020	Year to 30.9.2019
	£	£	£	£
General Fund:				
Staff costs - see Note 12	66,360	1,364	67,724	60,298
Mission - see Note 13	13,897	0	13,897	17,729
Church expenses	7,847	0	7,847	7,100
Electricity and gas	7,159	0	7,159	7,654
Equipment	8,625	0	8,625	4,251
Training and conferences	440	0	440	1,301
Other maintenance and repairs	10,328	0	10,328	6,586
Insurance	7,865	0	7,865	6,078
Manse expenses	6,087	0	6,087	4,790
Evangelism expenses	1,274	0	1,274	1,190
Worship equipment	11	0	11	0
Youth and Children's work	360	0	360	661
Bank charges and interest	169	0	169	349
Visiting speakers	90	0	90	181
Church weekend away	1,923	0	1,923	0
Church weekend at home	0	0	0	305
	£132,435	£1,364	£133,799	£118,473

5 GOVERNANCE COSTS

	General Fund	Restricted Funds	Year to 30.9.2020	Year to 30.9.2019
	£	£	£	£
Independent examination	300	0	300	400
	£300	£0	£300	£400

HERNE HILL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 SEPTEMBER 2020(continued)

6 TRANSFER BETWEEN FUNDS

A further transfer of £6,000 from the General Fund to the Special Projects (Designated) Fund has been made in order to provide a reserve from which future special projects can be financed.

7 TANGIBLE FIXED ASSETS

	Land and buildings £	Computers and other equipment £	Fixtures & fittings £	Total £
At cost or revaluation				
At 1 October 2019	174,251	0	0	174,251
Additions	0	0	0	0
Disposals	0	0	0	0
At 30 September 2020	£174,251	£0	£0	£174,251
Depreciation				
At 1 October 2019	0	0	0	0
Charge for the year	0	0	0	0
On disposals	0	0	0	0
At 30 September 2020	£0	£0	£0	£0
Net Book Value				
At 30 September 2020	£174,251	£0	£0	£174,251
At 30 September 2019	£174,251	£0	£0	£174,251

The Fixed Assets are used directly for charitable purposes.

See also Accounting Policy Note 1 (e)

8 DEBTORS and PREPAYMENTS

	At 30.9.2020 £	At 30.9.2019 £
Gift Aid tax refunds	1,698	1,872
Staff loan	579	644
Other debtors	0	6,141
Prepayments	0	7,677
	£2,277	£16,334

9 CASH AT BANK and IN HAND

	At 30.9.2020 £	At 30.9.2019 £
Barclays, Peckham Rye Branch:		
Current Account	4,022	7,289
Deposit Account	118,427	100,185
Cash in hand	122,449	107,474
	673	1,228
	£123,122	£108,702

HERNE HILL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 SEPTEMBER 2020 (continued)

10 CREDITORS and ACCRUALS - falling due within one year

	At 30.9.2020	At 30.9.2019
	£	£
Independent examiner's remuneration	300	400
PAYE etc deductions due to HM Revenue & Customs	986	554
Sundry creditors	0	3,321
Accruals	0	78
	£1,286	£4,353

11 RESTRICTED FUNDS

	1 October 2019	Incoming Resources	Resources expended	Transfers	30 September 2020
	£	£	£	£	£
Building Fund - see also Note 1 (e)	1	0	0	0	1
Manse Fund - see also Note 1 (e)	174,250	0	0	0	174,250
C Willis - Housing	0	10,000	1,364	0	8,636
Special collections and donations - see also Note 13	0	0	0	0	0
Youth Equipment fundraising	270	0	0	0	270
	£174,521	£10,000	£1,364	£0	£183,157

12 STAFF COSTS (charged to the General Fund £66,360 and £1,364 to the restricted fund C Willis)

	Year to 30.9.2020	Year to 30.9.2019
	£	£
Minister's stipend, staff salaries and pension costs	67,597	58,867
Employers' National Insurance, less Employment Allowance	76	1,286
Minister's expenses and book allowance	51	145
	£67,724	£60,298

The average number of employees during the year were 6 (2019: 5).

No employee received emoluments in excess of £60,000 during the year (2019: none).

The Minister acts as one of the Church's Managing Trustees in accordance with the Church's Constitution and received gross remuneration and pension contributions of £30,832 (2019: £30,223) and other benefits in respect of his services as Minister, including the provision of manse accommodation owned by the Church.

The Church pays contributions to the Baptist Pension Scheme in respect of its Minister. Since January 2012 the Scheme has been a defined contribution (DC) plan. Part of the employers' contributions are applied to cover Death in Service benefits, administration costs and an associated insurance policy which provides income protection for members in the event that they are unable to work due to long-term incapacity.

No amount was reimbursed to the Managing Trustees in respect of expenses incurred as Managing Trustees (2019: nil).

HERNE HILL BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 SEPTEMBER 2020 (continued)

13 MISSION

	General Fund Year to 30.9.2020	Restricted Funds Year to 30.9.2020	General Fund Year to 30.9.2019	Restricted Funds Year to 30.9.2019
	£	£	£	£
Andrew Brown support (UCCF)	0	0	4,500	0
Time for God - Laura Gonzales	2,928	0	0	0
Baptist Union of Great Britain - Home Mission	3,300	0	3,300	0
Michelle Joseph at UCB	2,500	0	0	0
Rob Jameson OM Logos Hope	2,625	0	0	0
Minster's Discretionary payments	385	0	30	0
Operation Mobilisation	1,159	0	6,956	0
Short-term mission	0	0	500	0
Special Collections Fund	0	0	0	1,443
Spurgeon's College	1,000	0	1,000	0
	£13,897	£0	£16,286	£1,443

14 ANALYSIS OF NET ASSETS

	Tangible fixed assets £	Net Current assets £	Total £
Unrestricted funds:			
General fund	0	97,207	97,207
Special Projects (Designated) Fund	0	18,000	18,000
	0	115,207	115,207
Restricted funds:			
Building Fund	1	0	1
Manse Fund	174,250	0	174,250
C Willis - Housing	0	8,636	8,636
Special collections and donations	0	0	0
Youth Equipment fundraising	0	270	270
	174,251	8,906	183,157
	£174,251	£124,113	£298,364

15 RELATED CHARITIES

The Custodian Trustee of the Church is the London Baptist Property Board Limited (Charity No: 249768) which is a subsidiary of the London Baptist Association.

The Church is also a member of the Baptist Union of Great Britain and the London Baptist Association.

As set out in Note 13, the Church made a donation to the Baptist Union of Great Britain for Home Mission.

The Mustard Seed Christian Pre-School meets on the Church premises and pays a termly rentals to the Church. The Constitution of the Pre-School was recently revised with a view to registration with the Charity Commission of England and Wales as a separate charity. However, the Charity Commission rejected the application for separate registration on the basis that the Pre-School is not fully independent of Herne Hill Baptist Church. The Financial Statements for The Mustard Seed Christian Pre-School are made up to 31 March each year and are subject to Independent Examination. In view of the different accounting dates, it is not possible to meaningfully consolidate the Financial Statements. The latest available Financial Statements, which are prepared on the receipts and payments basis, are summarised as follows:

	Year to 31.3.2020	Year to 31.3.2019
	£	£
General Fund:		
Receipts in the year	85,776	82,098
Payments in the year	80,446	76,029
Surplus for the year	5,330	6,069
Brought forward from the previous year	38,717	32,648
Carried forward to the following year	£44,047	£38,717
Represented by:		
Cash at bank and in hand	44,393	38,717
Less : Net liability to HMRC	(346)	0
	£44,047	£38,717