



Canterbury Baptist Church CIO
Unaudited Financial Statements
5 April 2025

CHARITY REGISTRATION NUMBER: 1179894

Shapes

Canterbury Baptist Church CIO

Financial Statements

Year ended 5 April 2025

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Canterbury Baptist Church CIO

Trustees' Annual Report

Year ended 5 April 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2025.

Reference and administrative details

Registered charity name Canterbury Baptist Church CIO

Charity registration number 1179894

Principal office Canterbury Baptist Church
St. Georges Place
Canterbury
CT1 1UT

The trustees

Mr J M Coode

Mr P R Enever

Ms B Strause-Kalmere

Ms M Anderson

Mr J Reece (resigned 4 May 2025)

Ms D Fox

Mr F Asante

Rev L A Barrs

Mr R H Johnston (appointed 4 May 2025)

Independent examiner

James Leeves FCA

Shapes

The Buttery

Highland Court Farm, Bridge

Canterbury

Kent

CT4 5HW

Canterbury Baptist Church CIO

Trustees' Annual Report *(continued)*

Year ended 5 April 2025

Structure, Governance and Management

The CIO (Charitable Incorporated Organisation) is a registered charity, number 1179894, and is constituted under the constitution dated 29 April 2018. The Trust is a Baptist church affiliated with the Baptist Union of Great Britain (BUGB) and the South Eastern Baptist Association. Nearly all of the church's funding is derived from the voluntary contributions of members and others who attend church activities. Other sources of income include the hire of the premises to outside bodies, certain grants made to the church for specific activities, and the claiming of Gift Aid for charitable giving.

The church's constitution is derived from the Approved Governing Document for BUGB churches dated 20th March 2008. Under this constitution, the trustees comprise the minister or ministers (if any), together with elders, the church secretary and the church treasurer. Ministers, having been appointed by a vote of church members at a particular church members' meeting, are ex officio trustees and are remunerated by the church. No other trustee is remunerated; elders, the church secretary and the church treasurer are elected by church members at an ordinary church members' meeting from among the membership and serve a three-year term of office, after which they are available for re-election. There is a maximum of 12 and a minimum number of three trustees specified by the constitution, but in practice, in recent years, the number of trustees at any one time has varied between six and eleven.

Trustees'/Leadership Team meetings are typically monthly meetings. Many subjects are discussed, including discerning God's direction for the church, overseeing church activities, discussing pastoral situations, maintaining the church's buildings, appointing staff, points of administration, and financial matters. Important decisions are referred to church members' meetings, held at least four times per year. Church Members come together in these meetings to discern the will of God to make decisions on such matters as church membership applications, the appointment of ministers and other trustees, the approval of the church budgets, and other significant decisions relating to the church's life and mission.

Vision and Practices

Canterbury Baptist Church is committed to serving as apprentices of Jesus, and so our vision is summarised by three aims:

'To know Jesus. To become like Him. To do the things that Jesus did.'

The outworking of this vision is seen in various practices that are pursued individually and as a community:

Canterbury Baptist Church CIO

Trustees' Annual Report *(continued)*

Year ended 5 April 2025

1. The reading and study of **Scripture** so that we are actively shaped by His self-revelation and His Gospel of hope and love.
2. The commitment to **Prayer** as practising the presence of God, inviting His Holy Spirit to comfort and instruct us, petitioning Him for help for ourselves or on behalf of others, and offering praise and worship.
3. The resourcing and support for **Witnessing** to the hope of Jesus, both in our local community and overseas.
4. The practice of **Generosity**, as we commit to give generously of our time, attention, and resources for God's Kingdom purposes.
5. The creation and sustaining of **Community** as a place of welcome for all, hospitality and mutual support.
6. The pursuit of **Sabbath** rest. We seek to be a counter-culture to secular societies' pursuit of 'more' by being wise with our time and resources as we seek to model the 'easy yoke' of Jesus to the world.

Note: In addition to the general vision and practices above, we believe God has specifically called us to grow new leaders who can model Jesus and be a part of the answer to the UK's church leadership crisis. As such, we seek to partner, support and serve other like-minded churches in our local area.

Activities and Growth

Our vision and practices are outworked appropriately in different areas of ministry activity.

These are loosely summarised below:

- Sunday Mornings
- Community Groups
- Children and Youth Work
- Witnessing Events
- Local and Overseas Mission

Sunday Mornings

Most Sunday mornings involve prayer and worship time, the opening of Scripture, and the practising of community. The prayer and worship time varies depending on the person leading and the theme of the service, as inspired by the passage we are due to open. Usually, it is a mix of classic and contemporary songs/hymns paired with periods of quiet reflection, opportunities for prayers of intercession, and the practising of the gifts of the Spirit. The opening of Scripture usually involves the reading of a passage before a

Canterbury Baptist Church CIO

Trustees' Annual Report *(continued)*

Year ended 5 April 2025

Minister/Speaker expositors the meaning of the text before applying it to our lives today in partnership with the Holy Spirit. The community is large for a Baptist Church, and it has steadily grown in the past year in all demographics. A second monthly service was created to ease the pressure in the morning, explore different ways of worshipping together, and allow up-and-coming leaders to practice their gifts. Most Sundays, as well as tea and coffee, there is a lunch for students. The wider community enjoys regular bring-and-share lunches around twice a term.

Community Groups

The community continues beyond Sunday morning as members choose to meet during the week in various ways. Eight community groups that meet in different contexts are currently running, from the traditional home-based study of Scripture and prayer to more fluid discussions of faith in a pub to muddy walking in the beautiful Kent countryside. Our emphasis is on the building of genuine relationships and of sharing life in the effort to create a truly Jesus-centred, supportive community of faith.

Children and Youth Work

As apprentices to Jesus, we are committed to helping our children and youth learn about Jesus and how they can follow Him, too, if they choose to. We structure our children's work based on age and ability. We have recently adopted a new curriculum to help children understand the big story of Scripture and aid them in developing their own personal faith. This past year, we have been privileged to see many of our children and young people make the decision to follow Jesus and seal that choice through being baptised. We continue our children and youth work outside of the morning services with seasonal celebrations where we invite the community to join us for a fun day, complete with bouncy castles, crafts and games. We also organise a music club on Mondays, focusing on helping children learn an instrument and grow as a community. From our building, we also have a long-standing toddler group, Little Seeds, that succeeds in blessing many young families with a space for fun, conversation, and community.

Witnessing Events

Having been transformed by the work of Jesus ourselves, we hope to share that same good news with others in our community. Therefore, we are committed to witnessing in our community in various ways. Firstly, we acknowledge that members are already part of communities such as families, friendships and work colleagues. We, therefore, seek to equip each member to be able to give an answer for the hope they have in Jesus. We also look to witness more specifically through courses like Alpha and Christianity Explored. Then, there are times throughout the year when we partner with other local Churches to provide a more visible witness of unity, for example, at Easter and Christmas. More recently, we

Canterbury Baptist Church CIO

Trustees' Annual Report *(continued)*

Year ended 5 April 2025

have chosen to partner with local churches to host the Oxford Centre for Christian Apologetics with the aim of both equipping our members as well as providing some answers for those who are seeking. This commitment to provide a witness also shaped how to speak from Scripture on a Sunday morning, choosing to do so in a way that someone brand new to Christianity might understand and find interesting.

Local and Overseas Mission

Having been blessed by God, we seek to become a blessing for others. The practice of generosity takes different forms based upon individual circumstances, but more generally, we serve on both a local and overseas level:

Our community fridge is open every Thursday from 11am to 2pm, offering food parcels for an optional £2 donation, and hot meals, as well as friendly advice and practical support for anyone in need. Food parcels are mainly available to residents of the CT1, CT2, CT3, and CT4 postcodes, though first-time visitors from outside these areas may receive a parcel and will be guided towards resources in their local area. On Fridays, our hub café welcomes everyone from 11am to 2pm, serving a range of meals including vegan and vegetarian options starting at £3.50. Both the fridge and café use surplus food to help reduce waste and support the principle of reduce, reuse, recycle.

Overseas mission primarily focuses upon the financial and prayerful support of several charitable organisations that work abroad. We are especially interested in furthering our links with the African Pastors' Fellowship, BMS World Vision, Christian Aid, and others we support. Through the work of Friends International, we are pleased to support many international students who come to study and live in Canterbury, refugees, and others who seek to find a home here.

Financial review

The net value of the assets and liabilities of Canterbury Baptist Church have been recognised on the Balance Sheet. The value of net assets as at 5 April 2025 amounts to £1,764,591 (2024: £1,748,338).

During the year the church generated a surplus of £16,253 (2024: £14,189). Included in this surplus, an adjustment was made to revalue the listed investments resulting in additional income of £809 (2024: £980).

Canterbury Baptist Church CIO

Trustees' Annual Report *(continued)*

Year ended 5 April 2025

Reserves Policy

To cover stipends, salaries, maintenance, and mission costs, we aim to keep reserves at 25–30% of the annual expenditure budget. Given recent consistent giving, this should meet short-term emergency needs. The policy will be reviewed annually.

The trustees' annual report was approved on 11 January 2026 and signed on behalf of the board of trustees by:

Mr R H Johnston
Trustee

Rev L Barrs
Trustee

Canterbury Baptist Church CIO
Independent Examiner's Report to the Trustees of Canterbury Baptist
Church CIO

Year ended 5 April 2025

I report to the trustees on my examination of the financial statements of Canterbury Baptist Church CIO ('the charity') for the year ended 5 April 2025.

Responsibilities and basis of report

As the trustees of the charity 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 of my examination of the charity's financial statements carried out under section 145 of the 2011 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 material 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 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements 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.

James Leeves FCA
Independent Examiner
The Buttery
Highland Court Farm, Bridge
Canterbury
Kent
CT4 5HW

Date: 19 January 2026

Canterbury Baptist Church CIO

Statement of Financial Activities

Year ended 5 April 2025

		2025 Unrestricted funds	2025 Restricted Funds	2025 Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations, legacies & gift aid	4	177,308	2,448	179,756	204,510
Grants and other charitable income	5	9,118	16,740	25,858	5,546
Investment income	6	54,956	379	55,335	40,845
Total income		241,382	19,567	260,949	250,901
Expenditure					
Expenditure on charitable activities	7	227,870	17,635	245,505	237,692
Total expenditure		227,870	17,635	245,505	237,692
Net (losses)/gains on investments	8	-	809	809	980
Net income and net movement in funds		13,512	2,741	16,253	14,189
Reconciliation of funds					
Total funds brought forward		1,732,028	16,310	1,748,338	1,734,149
Total funds carried forward		1,745,540	19,051	1,764,591	1,748,338

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

All income and expenditure derive from continuing activities.

The notes on pages 10 to 20 form part of these financial statements.

Canterbury Baptist Church CIO

Statement of Financial Position

5 April 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	12	1,671,403	-	1,671,403	1,677,339
Investments	13	-	14,456	14,456	13,647
		1,671,403	14,456	1,685,859	1,690,986
Current assets					
Debtors	14	13,310	-	13,310	6,185
Cash at bank and in hand	15	73,700	4,595	78,295	61,000
		87,010	4,595	91,605	67,185
Creditors: amounts falling due within one year	16	12,873	-	12,873	9,833
Net current assets		74,137	4,595	78,732	57,352
Total assets less current liabilities		1,745,540	19,051	1,764,591	1,748,338
Net assets		1,745,540	19,051	1,764,591	1,748,338
Funds of the charity					
Unrestricted funds		74,137	-	74,137	1,732,028
Designated funds		1,671,403	-	1,671,403	-
Restricted funds		-	19,051	19,051	16,310
Total charity funds	18	1,745,540	19,051	1,764,591	1,748,338

These financial statements were approved by the board of trustees and authorised for issue on 11 January 2026, and are signed on behalf of the Trustees by:

Mr R H Johnston
Trustee

Rev L Barrs
Trustee

The notes on pages 10 to 20 form part of these financial statements.

Canterbury Baptist Church CIO

Notes to the Financial Statements

Year ended 5 April 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales, registration number 1179894. The address of the principal office is Canterbury Baptist Church, St Georges Place, Canterbury, CT1 1UT, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Canterbury Baptist Church CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

3. Accounting policies *(continued)*

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Canterbury Baptist Church CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

3. Accounting policies *(continued)*

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 75 years straight line
Fixtures and fittings	- 5 years straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Canterbury Baptist Church CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Canterbury Baptist Church CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

3. Accounting policies *(continued)*

Provisions *(continued)*

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

4. Donations, legacies & grant income

	Unrestricted Funds	Restricted funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Donations				
Tithes and Offerings	142,664	1,625	144,289	134,942
Legacy income	-	-	-	50,000
Gift Aid & other donations	34,644	823	35,467	19,568
	177,308	2,448	179,756	204,510

Canterbury Baptist Church CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

5. Grants and other charitable income

	Unrestricted Funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Grants				
Grant income received	-	7,600	7,600	2,800
Other charitable income				
Other charitable income	9,118	9,140	18,258	2,746
	9,118	16,740	25,858	5,546

6. Investment income

	Unrestricted Funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Property letting income	54,956	-	54,956	40,473
Income from listed investments	-	379	379	372
	54,956	379	55,335	40,845

7. Expenditure on charitable activities

	Unrestricted Funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Charitable activities	227,870	17,635	245,505	237,692
	227,870	17,635	245,505	237,692

8. Net (losses)/gains on investments

	Unrestricted Funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Gains/(losses) on listed investments	-	809	809	980

Canterbury Baptist Church CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Unrestricted Funds	Restricted funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Salaries and pension contributions	94,434	-	94,434	99,517

The average headcount of employees during the year was 4 (2024: 7).

No employee received employee benefits of more than £60,000 during the year (2024: £60,000).

10. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	26,377	24,333

11. Trustee remuneration and expenses

Expenses paid to trustees in the year totalled £3,196 (2024: £3,335). These expenses were reimbursing the minister for travel, stationery, entertaining and other sundry expenses undertaken on behalf of the church.

The church also pays for some of the minister's living expenses within the Manse, including the telephone, alarm, utility and council tax bills and small repairs. These totalled £10,665 (2024: £11,178)

Canterbury Baptist Church CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 6 April 2024	1,795,812	6,272	1,802,084
Additions in year	20,441	-	20,441
Cost carried forward	1,816,253	6,272	1,822,525
Depreciation			
At 6 April 2024	119,720	5,025	124,745
Charge for the year	25,988	389	26,377
Depreciation carried forward	145,708	5,414	149,078
Carrying value			
At 5 April 2025	1,670,545	858	1,671,403
At 5 April 2024	1,676,092	1,247	1,677,339

13. Investments

	Listed investments £
Cost or valuation	
At 6 April 2024	13,647
Additions	-
Other movements	809
At 5 April 2025	14,456
Impairment	
At 6 April 2024 and 5 April 2025	-
Carrying amount	
At 5 April 2025	14,456
At 5 April 2024	14,456

Canterbury Baptist Church CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

All investments shown above are held at valuation.

Financial assets held at fair value

All investments shown above are revalued to market value as at the balance sheet date.

14. Debtors

	2025	2024
	£	£
Trade debtors	11,804	4,679
Prepayments and accrued income	1,506	1,506
	13,310	6,185

15. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025	2024
	£	£
Cash at bank and in hand	78,295	61,000
	78,295	61,000

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade and other creditors	3,302	2,808
Accruals and deferred income	9,571	7,025
	12,873	9,833

Canterbury Baptist Church CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

17. Related Charities

The custodian Trustee of the church is the Baptist Union Corporation Limited which is charity number 249635, and which is controlled by the Baptist Union Council. The church is also a member of the Baptist Union of Great Britain.

18. Analysis of charitable funds

Unrestricted funds

	At 6 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 5 April 2025 £
General funds	1,732,028	241,382	(227,870)	(1,671,403)	74,137
Designated funds	-	-	-	1,671,403	1,671,403
	At 6 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 5 April 2024 £
General funds	1,718,708	245,009	(231,689)	-	1,732,028

During the year the trustees confirmed that the value of fixed assets should be treated as designated as they do not represent cash on hand and relate to the buildings owned by the charity.

Canterbury Baptist Church CIO

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 6 April 2024	Income	Expenditure	Gains and (losses)	Transfers between funds	At 5 April 2025
	£	£	£	£	£	£
Restricted funds	16,311	7,979	(5,927)	809	-	19,171

	At 6 April 2023	Income	Expenditure	Gains and (losses)	Transfers between funds	At 5 April 2024
	£	£	£	£	£	£
Restricted funds	15,441	5,892	(6,003)	980	-	16,310

The church holds a small number of restricted funds in relation to grants and donations received for community projects.

In addition the church holds restricted funds in relation to former minister Alan Richie who donated funds to support the children's and youth work within the church.

The transfers within funds in the year relates wholly to donations received in the year relating to the building project undertaken by the church historically. Donors have given specifically for a number of years in order to repay the loan taken out with the Baptist Union Corporation Limited.

Canterbury Baptist Church CIO
Management Information
Year ended 5 April 2025

The following pages do not form part of the financial statements.

Canterbury Baptist Church CIO

Detailed Statement of Financial Activities

Year ended 5 April 2025

	2025	2024
	£	£
Income and endowments		
Donations, legacies & charitable activities		
Tithes and Offerings	144,289	134,942
Legacies	–	50,000
Gift Aid, legacies and other donations	35,467	19,568
Charitable activities	18,258	2,746
Grant income	7,600	2,800
	205,613	210,056
Investment income		
Property rental income	54,956	40,473
Income from listed investments	379	372
	55,335	40,845
Total income	260,949	250,901
Expenditure		
Expenditure on charitable activities		
Salaries and pension contributions	94,434	99,517
Light, heat & utilities	33,756	32,073
Repairs and maintenance	23,765	22,198
Insurance	4,184	4,113
Depreciation	26,377	24,333
Other interest payable and similar charges	–	481
Bank Charges	39	471
Food Parcels	9,572	10,955
Hub cafe	3,310	–
Donations	5,526	3,084
Expenditure from grant income	5,668	3,319
Entertaining & hospitality	1,344	1,714
Sundry	1,647	3,233
Travel	187	679
Administration	6,102	11,612
Ministers expenses	336	1,006
Accountancy fees	3,196	2,303
Legal & professional fees	1,340	2,031
Subscriptions and fees	5,659	4,513
Overseas mission	5,800	5,800
Home mission	1,836	1,836
Children, youth and students	1,043	929

Evangelism	74	82
Stationery and publicity	770	1,410
Printer/copier settlement	9,140	-
Total expenditure	245,505	237,692
Net (losses)/gains on investments		
Gains/(losses) on listed investments	809	980
Total income/(expenditure)	16,253	14,189