



# **Cairns Road Baptist Church**

## **Report and Unaudited Accounts**

**For the year ended 31 December 2024**

## **Cairns Road Baptist Church**

### **Report and Unaudited Accounts**

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# Cairns Road Baptist Church

## Trustees' Annual Report

### Reference and Administrative Information

Charity name: Cairns Road Baptist Church

Charity registration number: 1197272

Registered Office and  
Operational address: Cairns Road Baptist Church  
Cairns Road  
Westbury Park  
Bristol  
BS6 7TH

### Trustees during 2024

David Cahill

Anna Long

Maki Miço

Gita Samuelsson (retired 15 November 2024)

Sam Marquez-Vega (retired 15 November 2024)

Alex Popkin

Liz Cheesman

Peter Turnill

The trustees of the company are also charity trustees for the purposes of charity law.

### Banker

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.

### Reporting Accountant

Melanie Mistry CGMA

30 Highfield Grove

Bristol BS7 8QH

# Report of the Board of Trustees

The Trustees present their report and unaudited financial statements for the year ended 31 December 2024.

## **Structure, Governance and Management**

### **Governing Document**

The earliest written records for Cairns Road Baptist Church date back to 1652. In 1815, the church moved from The Pithay to Old King Street in the centre of Bristol. As part of the redevelopment of Bristol after the Second World War, it was relocated to Cairns Road, Westbury Park where it remains to this day.

The Governing Document (Constitution) for Cairns Road Baptist Church was written, agreed by the church, and then signed on 22<sup>nd</sup> December 2021.

### **Recruitment and Appointment of Management Committee**

The charity trustees are appointed by the members of the church and are listed on the previous page.

The trustees are responsible for the governance of the church and having the general control and management of the administration of a charity seek to ensure that the needs of the charitable objectives and activities are met.

### **Objectives and activities**

The charity's purposes (as set out in the governing documents) are 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.

The main activities undertaken in relation to these objects were:

- regular public worship, prayer, Bible study, preaching and teaching;
- undertaking baptisms and the Communion of the Lord's Supper;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of children and young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptists and other Christians.

## **Achievements and performance for year-end 31<sup>st</sup> December 2024**

### **Vision and Mission Statement**

A couple of years ago we engaged the church in a consultation process ending with agreeing to adopt a new vision and mission statement:

***Our Vision:** Bringing the Hope of Jesus to Westbury Park and Beyond*

***Our Mission statement:** 'Commissioned by Christ and led by His Spirit, we want to be wholehearted disciples who expect the good news of Jesus to transform individuals, community, society and culture as we share in Father God's love for our neighbourhood, Bristol and beyond'.*

We also adopted some agreed values which underpin our priorities for the church culture we aspire to:

- We are Bible-Believing and Evangelical
- We have Christ at the Centre of everything
- We seek for God’s Kingdom to come
- We are commanded to love God and our neighbour
- We are expectant in our prayers, believing that God hears and answers

We are continuing to embed these statements and values within our culture and activities. The activities below reflect this:

### **Worship**

We have continued to offer the public service of worship throughout the year, whilst continuing to offer a zoom option to those unable to be physically present. After finishing the two-year Bible teaching program, we moved our focus to the gospel of Luke and the Book of Acts in the first part of 2024 and carried on with the bible metanarrative with once a month all age services called Bible Panorama and in the second part of the year we focused on discipleship. As part of our Sunday gatherings, we have also been taking Communion monthly, accompanied by a “love offering” to a chosen charity, mission, or cause.

### **Weekly Daytime activities**

Our Community and Outreach worker expanded the offering with a new group called “Small Space” for 0-4s which ran alongside our other midweek groups including “Refresh” (for mums of small children), “Meet & Make” (mainly for older adults), and various other events including “Crafting Hope” events, an afternoon senior’s tea and an Easter experience.

### **Youth and Children**

We continued to run our youth discipleship groups, Foundation and YAS (Young Adults & Students), as well as groups for children and young people on Sundays. We also launched “Football Church”, and an after school club, both aimed at older primary school children. After the successful launch of the Upper Room Fridays in Nov 2023 we have continued to host a fantastic space for local young people to hang out and build relationships and grow in their confidence but also experience God’s love in practical ways.

### **Noah’s Ark Pre-school**

The church maintained its formal, relational and practical links with Noah’s Ark @ CRBC (Company number 5522743; charity number 1112004). We, as a church, prioritised the Pre-school's use of our building space rent free, along with supporting them, and they continued to offer a broad, open-ended curriculum. Noah’s Ark also provides specialised support for a number of children with additional needs or from difficult backgrounds.

### **Mission**

We continued to provide prayer, pastoral and financial support to our mission partners in Albania, North Africa, Bulgaria, Nepal and the UK. We also ran “Follow the Star” – an interactive nativity across the church premises open to the public and the neighbourhood.

### **Management**

Oversight and vision continued to be provided by our leadership team.

Church Meetings were scheduled at intervals of least five times a year.

**Financial Review**

In the year ended 31 December 2024 the net movement in Funds was an increase of £38,970. This was substantially ahead of the budget we agreed before the year, which was planned to be £nil. We planned to continue to increase staff salaries in line with guidelines set by the Real Living Wage foundation. We trusted that regular giving from church members would increase to cover this increased regular expenditure and were pleased to be able to report at the end of 2024 that all income thresholds had been exceeded.

The church’s reserves are comfortably above the minimum £50k (commitments) + £20k (buildings) as stated in the church’s reserves policy.

The church is also pleased to report the end of the Deferred Debt Arrangement (DDA) with the Baptist Pension Trust with no additional cost. Note 20 explains the position in more detail.

**Political and charitable donations**

During the year the charity made no donations to a political party. Various charitable donations were made from the General Fund totalling £17,033, with a further £24,330 from Restricted Funds. Further details are included in Note 8.

**Statement of responsibilities of the trustees**

The law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity as at the end of a financial period and of the surplus or deficit for that period.

In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the provisions applicable to companies subject to the small companies regime.

**Approved by the Trustees on 27<sup>th</sup> October 2025 and signed on their behalf by:**

DocuSigned by:  
*Markeliano Miço*  
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.....  
Rev Maki Miço

Minister & Trustee, Cairns Road Baptist Church

# Independent examiner's Report to the Trustees of Cairns Road Baptist Church

I report on the accounts for the year ended 31 December 2024 set out on pages 8 to 16.

## Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- to state whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Charities Act; and
  - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Melanie Mistry CGMA**

30 Highfield Grove, Bristol, BS7 8QH

Signed by:  
  
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10/28/2025

Date signed: .....

**Cairns Road Baptist Church****STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted	Designated	Restricted	Endowment	Year to 31 Dec 2024	Period to 31 Dec 2023
		£	£	£	£	£	£
<b>Incoming resources</b>							
Voluntary income	2	202,444	23,160	7,394	-	232,998	169,712
Investment income	3	17,322	973	955	-	19,250	17,718
Incoming resources from charitable activities	4	3,856	-	-	-	3,856	3,024
Total incoming resources		223,621	24,133	8,349	-	256,103	190,454
<b>Resources expended</b>							
Costs of generating funds and investment income	5	-	-	-	-	-	-
Charitable activities	6	187,049	11,604	24,330	-	222,982	206,936
Pension Liability Interest	20	-	-	-	-	-	-
Total resources expended	7	187,049	11,604	24,330	-	222,982	206,936
<b>Net incoming resources before transfers &amp; revaluation</b>							
		36,572	12,529	(15,981)	-	33,121	(16,481)
Gross transfers between funds		-	-	-	-	-	-
Gains/losses on investment revaluation:		4,068	889	873	-	5,831	4,960
Gains/Losses on Defined Benefit Pension Scheme	20	18				18	(2)
<b>Net movement in Funds</b>		40,659	13,419	(15,108)	-	38,970	(11,524)
<b>Total Funds brought forward</b>		150,314	37,707	46,398	540,000	774,418	785,942
<b>Total Funds carried forward</b>		190,973	51,125	31,290	540,000	813,388	774,418

**Explanatory Notes: Funds**

Unrestricted funds are those funds that the church is not legally bound to use for any particular purpose.

Designated funds, a type of unrestricted fund, are set aside by the Trustees for a special purpose.

Restricted funds are restricted in their use by the terms of an appeal, or by the donor.

Endowment funds are the permanent capital of the church. Their use is determined by the terms of the Trust Deed.



**Cairns Road Baptist Church****BALANCE SHEET  
YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2024 £	2023 £	2023 £
Tangible Fixed Assets	11		551,037		555,659
Current Assets					
Debtors	12	9,677		25,946	
Investments	13	179,531		168,431	
Bank & cash	14	76,548		34,857	
		<u>265,756</u>		<u>229,234</u>	
Current Liabilities					
Creditors : amounts falling due within one year	15	<u>3,405</u>		<u>10,457</u>	
Net Current Assets			262,351		218,777
Deferred Liabilities					
Creditors : amounts falling due after one year					
Pension Liability	20	<u>-</u>		<u>18</u>	
Net Assets			<u>813,388</u>		<u>774,418</u>
Charitable Funds					
Endowment	16		540,000		540,000
Restricted	17		31,290		46,398
Designated	18		51,125		37,707
Unrestricted			190,973		150,314
	19		<u>813,388</u>		<u>774,418</u>

The notes on the following pages form an integral part of these accounts

Signed by:

*Alex Popkin*

Alex Popkin 10/27/2025  
Treasurer

## **Cairns Road Baptist Church**

### **NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2024**

#### **1 ACCOUNTING POLICIES**

##### **a Basis of preparation**

The accounts are prepared under Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102)

##### **b Donations**

Donations are accounted for gross when received.

##### **c Legacies**

Legacies are accounted for when their receipt is certain and can be properly quantified.

##### **d Tax reclaim on donations and gifts**

Gift Aid receivable is included in income where there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund, initial donation unless the donor have specified otherwise.

##### **e Grants payable**

The church makes grants to other organisations whose charitable objects further or complement its work. One off gifts are accounted for when the decision to pay them has been made by the church. Regular support to other organisations is accounted for in the month in which payment is made.

##### **f Governance costs**

This represents direct expenditure on the governance of the church. Most 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 for the service of the volunteers.

##### **g Fixed Assets**

New fixed assets are capitalised at cost if the purchase value was £500 or higher.

##### **h Depreciation**

Depreciation has not been charged on land and property owned by the church.  
Depreciation is charged at 15% on a straight line basis on fixtures, fittings and equipment.

##### **i Investments**

Investments that are not part of the permanent capital of the church are treated as current assets, and stated at market value at the balance sheet date.

## Cairns Road Baptist Church

NOTES TO THE ACCOUNTS- contd  
YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted	Designated	Restricted	Endowment	Year to 31 Dec 2024	Year to 31 Dec 2023
		£	£	£	£	£	£
<b>2. Voluntary Income</b>							
Offerings & donations		171,457	23,160	-	-	194,617	133,763
Tax refunds		30,986	-	1,162	-	32,148	22,541
Raised for other causes		-	-	6,233	-	6,233	13,408
		202,444	23,160	7,394	-	232,998	169,712
<b>3. Investment Income</b>							
Bank etc interest		2,321	507	498		3,327	2,144
Hall lettings		12,871				12,871	12,649
Other investment income		2,130	466	457		3,052	2,925
		17,322	973	955	-	19,250	17,718
<b>4. Incoming resources from charitable activities</b>							
Other activities		3,856	-	-		3,856	3,024
		3,856	-	-	-	3,856	3,024
<b>5. Cost of generating funds</b>							
Other costs		-	-	-	-	-	-
		-	-	-	-	-	-
<b>6. Costs of activities in furtherance of the charity's objects.</b>							
Ministry		57,581	-	-		57,581	55,241
Mission		69,129	-	24,330		93,459	92,475
Establishment		60,338	11,604	-		71,942	59,220
		187,049	11,604	24,330	-	222,982	206,936
<b>7. Total resources expended</b>							
			Charitable activities	Grant funding	Support costs	Year to 31 Dec 2024	Year to 31 Dec 2023
			£	£	£	£	£
Ministry			49,208	-	8,373	57,581	55,241
Mission			38,371	46,857	8,231	93,459	92,475
Establishment			65,272	-	6,669	71,942	59,220
Cost of generating funds			-	-	-	-	-
Pension Interest			-	-	-	-	-
			152,852	46,857	23,273	222,982	206,936

**Cairns Road Baptist Church****NOTES TO THE ACCOUNTS- contd**  
**YEAR ENDED 31 DECEMBER 2024**

Notes	Unrestricted	Designated	Restricted	Year to 31 Dec 2024	Year to 31 Dec 2023
	£	£	£	£	£
<b>8. Grants payable</b>					
Baptist Home Mission	5,896		-	5,896	6,492
Bulgaria (Sofia Baptist/Openovs)	5,000			5,000	3,784
YWAM (Prattens)	5,604		313	5,917	5,913
Nepal (Vokuhls)	1,500			1,500	883
North Africa	1,500		3,180	4,680	6,875
Ukraine (3 different ministries)	-			-	2,048
Specific Christian worker support	3,000		1,300	4,300	-
Fellowship fund gifts to individuals			11,481	11,481	-
Network Counselling	-		-	-	2,200
Other gifts	27		8,056	8,083	7,367
	<u>22,527</u>	<u>-</u>	<u>24,330</u>	<u>46,857</u>	<u>35,562</u>
<b>9. Support costs</b>					
Administration	19,255	-	-	19,255	19,162
Governance costs	548	-	-	548	550
Other administrative costs	3,470	-	-	3,470	4,575
	<u>23,273</u>	<u>-</u>	<u>-</u>	<u>23,273</u>	<u>24,287</u>
<b>10. Staff costs and Trustee expenses</b>				<b>Year to 31 Dec 2024</b>	<b>Year to 31 Dec 2023</b>
				<b>£</b>	<b>£</b>
Salaries & Social Security Costs				104,228	103,862
Pension costs				8,734	7,550
				<u>112,962</u>	<u>111,412</u>

The average number of employees (including part-time) during the period was 6 (2023: 6 employees).  
No employee received emoluments in excess of £60,000 during the period.  
No sums were reimbursed to the Trustees for their work as Trustees.  
Further details of the pension scheme are shown in Note 20.

**NOTES TO THE ACCOUNTS- contd**  
**YEAR ENDED 31 DECEMBER 2024**

**11. Tangible Fixed Assets**

	Church building, including fixtures and fittings £	Manse	Plant & Machinery £	Total £
<b>Cost or Valuation</b>				
At 31st December 2023	200,000	340,000	26,032	566,032
Additions	-	-	636	636
Disposals	-	-	-	-
At 31 December 2024	200,000	340,000	26,668	566,668
<b>Depreciation</b>				
At 31st December 2023	-	-	10,373	10,373
Charge for year	-	-	5,258	5,258
On disposals	-	-	-	-
At 31 December 2024	-	-	15,631	15,631
<b>Net Book Value at 31 December 2024</b>	200,000	340,000	11,037	551,037
Net Book Value at 31 December 2023	200,000	340,000	15,659	555,659

	At 31 December 2024	At 31st December 2023
<b>12. Debtors</b>		
Tax recoverable	5,573	21,967
Prepayments and other debtors	4,103	3,979
	9,677	25,946

**13. Current asset investments**

WEBTC investment portfolio	99,803	93,973
Current asset deposits		
WEBTC 90 day cash deposit account	16,781	13,729
Baptist Union 3 month deposit account	21,180	20,301
Kingdom Bank 90 day deposit account	41,766	40,429
Total Current Asset Deposits	79,728	74,459
<b>Total Current Asset Investments</b>	179,531	168,431

**14. Bank & cash balances**

CAF Current Account	1,000	1,000
CAF Gold Account	50,115	8,847
CAF Debit Card Account	14,189	4,411
Baptist Union 7 day deposit account	10,493	20,178
Cash	750	421
Total Cash	76,548	34,857

**Cairns Road Baptist Church****NOTES TO THE ACCOUNTS- contd  
YEAR ENDED 31 DECEMBER 2024**

	<b>At 31 December 2024 £</b>	<b>At 31st December 2023 £</b>
<b>15. Creditors : amounts falling due within one year</b>		
Creditors and Accruals	3,405	10,445
Pension Liability due within 1 year	-	12
	<u>3,405</u>	<u>10,457</u>

Note: In 2023 the accruals balance also included amounts due to be paid out of Restricted Funds. These have been reclassified th  
as Restricted Funds within Note 17 below.

<b>16. Endowment Funds</b>	<b>At 31st December 2023 £</b>	<b>Incoming resource £</b>	<b>Resources expended £</b>	<b>Gains and losses £</b>	<b>Transfers £</b>	<b>At 31 December 2024 £</b>
Manse	340,000	-	-		-	340,000
Church building	200,000	-			-	200,000
	<u>540,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>540,000</u>

<b>17. Restricted Funds</b>	<b>At 31st December 2023 £</b>	<b>Incoming resource £</b>	<b>Resources expended £</b>	<b>Gains and losses £</b>	<b>Transfers £</b>	<b>At 31 December 2024 £</b>
Fellowship fund	37,010	995	(11,481)	873	-	27,397
Other funds	9,388	7,354	(12,849)	-	-	3,893
	<u>46,398</u>	<u>8,349</u>	<u>(24,330)</u>	<u>873</u>	<u>-</u>	<u>31,290</u>

<b>18. Designated Funds</b>	<b>At 31st December 2023 £</b>	<b>Incoming resource £</b>	<b>Resources expended £</b>	<b>Gains and losses £</b>	<b>Transfers £</b>	<b>At 31 December 2024 £</b>
Fabric fund	37,707	24,133	(11,604)	889	-	51,125
Other funds	-			-		-
	<u>37,707</u>	<u>24,133</u>	<u>(11,604)</u>	<u>889</u>	<u>-</u>	<u>51,125</u>

Cairns Road Baptist Church

NOTES TO THE ACCOUNTS- contd  
YEAR ENDED 31 DECEMBER 2024

19. Analysis of net assets by fund	Fixed asset	Current Asset	Deferred Liabilities	Total
	£	£	£	£
Endowment Funds	540,000	-	-	540,000
Restricted Funds	-	35,433	(4,143)	31,290
Designated Funds	-	51,125	-	51,125
Unrestricted Funds	11,037	179,198	738	190,973
	551,037	265,756	(3,405)	813,388

20. Pensions  
Defined Contribution Scheme.

Pension auto-enrolment came into effect for the church in April 2017 and the church provides a defined contribution scheme through NEST. The church has made the minimum required contribution since that date. As the minimum required contributions have increased over time, the church has increased contributions accordingly.  
On 1st November 2021 the minister joined the Baptist Pension Scheme (Ministers category), with employer contributions of 10% p.a. of pensionable income.

	This Period
	£
The costs of the NEST scheme to the charity for the year	1,359
The cost of the Baptist Pension Scheme (DC) to the charity for the year	7,375
The amount of any contributions outstanding at the year end	Nil
The amount of any contributions prepaid at the year end	Nil

Defined Benefit Scheme

Previous ministers of the church were members of Baptist Defined Benefit Pension Scheme. Although this pension scheme was closed to the future accrual of defined benefits in 2011, the church remains liable for its share of any overall pension deficit. As explained below, that deficit was calculated in 2019 to be £18 million. The church's share of that liability has been estimated at different times to be potentially material amounts. In the last few years, market conditions have improved for pension schemes and the pension scheme moved to a surplus position.  
  
In July 2022 the Baptist Pension Scheme announced that they had signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. This agreement is referred to as a 'buy-in policy'. A key benefit of a 'buy-in policy' is to transfer the risk of future pension scheme deficits to the insurance company. From this point, up to October 2024, the church was liable to pay a nominal £1 per month in respect of its liabilities under this pension scheme.  
  
The buy-in largely completed in November 2024 which removed further risk for the church, with final completion expected in mid 2025. The Baptist Pension Scheme presented its 2024 audited financial statements showing no pension liability in respect of defined benefit members and scheme net assets of £4.4 million. We therefore take the view that the church's potential liability has been extinguished. As a consequence, the creditor totalling £18 has been released.

21. Operating Lease Commitments

At the year end the Charity had the following annual commitments under non-cancellable operating leases.

	2024	2023
	Plant & Machinery	Plant & Machinery
Expiring in 1 year	719	719
Expiring in 2-5 years	1,018	1,737

22. Related Charities

**Baptist Union/West of England Baptist Association**

The church is a member of the Baptist Union of Great Britain, and the West of England Baptist Association. The church made donations to the Baptist Union Home Mission Scheme of £5,896 .

**Noah's Ark pre-school**

Noah's Ark@CRBC, registered charity no 1112004, is a pre-school that operates from the church premises. The majority of the Noah's Ark trustees must be members of Cairns Road Baptist Church. During the year, the church received payments from Noah's Ark of £1,341 (prior year: £682).

Noah's Ark occupies the premises and during the year no rent was received, nor did Noah's Ark contribute towards premises costs such as heat and light, other than a contribution towards photocopying costs noted above.