

DIDSBURY BAPTIST CHURCH

England & Wales · Charity number 1199278

Details

Other names DIDSBURY BAPTIST CHURCH (BEAVER PARK)

Status Registered

Legal form CIO

Registered 2022-06-13

Register [View on the Charity Commission register](#)

Contact

Address Didsbury Baptist Church
School Lane/beaver Road
Manchester
M20 6SX

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Email didsburybaptist@outlook.com

Website <https://didsburybaptist.org.uk/>

Activities

Objects: THE PRINCIPAL PURPOSES OF THE CHURCH ARE:- 3.1.1 THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION. 3.1.2 THE CHURCH MAY ALSO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD. 3.2 [NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CHURCH FOR PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 OR SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.]

Activities: The church holds weekly Sunday services, which are also streamed live on YouTube. It runs a Young Church and related children's and young people's activities, as well as Christian education for all ages through Bible study. The church offers a Christian environment for celebrating and marking life events - infant dedications, weddings and funerals. It is also involved ecumenically.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£112,685	£63,249	-	-
2024-08-31	£100,186	£95,677	-	-
2023-08-31	£513,541	£64,584	£448,957	3

Trustees

Name	Role	Appointed
ANNA ELIZABETH WRIGHT		2022-03-27
Anitha Janjanam		2024-06-23
Anna Elizabeth Wright		2022-03-27
Bertha Chongwain		2024-11-24
Dr Minsung Kim		2025-11-23
Elizabethhe Campos Marshall		2022-03-27
Ian Timothy Sheldrake		2024-06-23
Ruth Sheldrake		2023-11-26
Sabrina Beatrix Campos Marshall		2022-03-27
Stephen Elliott		2022-03-27

DIDSBURY BAPTIST CHURCH

England & Wales - Charity number 1199278

Accounts

Charity Number: 1199278

Didsbury Baptist Church
Annual Report and Financial Statements
for the financial year ended 31 August 2025

Didsbury Baptist Church

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Didsbury Baptist Church
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Sarah Chambers Bertha Chongwain (Appointed 24 November 2024) Aileen Doherty (Resigned 24 November 2024) Stephen Elliott Anitha Janjanam Elizabeth Marshall Sabrina Marshall Ian Sheldrake Ruth Sheldrake Anna Wright
Charity Number in England and Wales	1199278
Principal Address	School Lane/Beaver Road Manchester M20 6SX
Independent Examiner	Steven Nixon BSc (Hons) FCCA Langers MN Ltd Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY
Principal Bankers	Baptists Together PO Box 44 129 Broadway Didcot Oxford OX11 8RT CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Didsbury Baptist Church

TRUSTEES' REPORT

for the financial year ended 31 August 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Didsbury Baptist Church present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2025.

Mission, Objectives and Strategy

Objectives

The principal purposes of the Church 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.

Nothing in this constitution shall authorise an application of the property of the Church for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 or section 2 of the Charities Act (Northern Ireland) 2008.

Structure, Governance and Management

The methods used to recruit and appoint new charity trustees.

Trustees are appointed at Church Members Meetings.

The policies and procedures for the induction and training of trustees.

Information for new Charity Trustees.

The Charity Trustees will make available to each new Charity Trustee, on or before his or her first appointment:

- a copy of the constitution and any amendments made to it;
- a copy of the Church's latest trustees' annual report and statement of accounts; and
- a summary of key issues that have recently been under consideration by the Charity Trustees with sufficient background information to enable the newly appointed Charity Trustee to gain an understanding of the ways of working among the Charity Trustees with the intention that a newly appointed Charity Trustee will be helped to understand the work of the Church and their responsibilities so as to contribute positively to Charity Trustees meetings as soon as possible after their appointment.

The charity's organisational structure.

The Church is governed in accordance with the constitution dated 27 March 2022.

Subject to any specific or general directions of the Church Members' Meeting and the provisions of the constitution the Charity Trustees are responsible for the control, management and administration of the Church save that the Charity Trustees are not required to do anything that would cause them to be in breach of the constitution or any trustee duty placed upon them as a result of this role.

How the charity makes decisions and how decisions are delegated.

The Charity Trustees may delegate any of their powers or functions to a committee or committees, and, if they do, they must determine the terms and conditions on which the delegation is made. The Charity Trustees may at any time alter those terms and conditions or revoke the delegation.

Notwithstanding any such delegation the Charity Trustees retain overall responsibility. This power is in addition to the power of delegation in the General Regulations and any other power of delegation

Didsbury Baptist Church

TRUSTEES' REPORT

for the financial year ended 31 August 2025

available to the Charity Trustees, but is subject to the following requirements:

- a committee may consist of two or more persons, but at least one member of each committee must be a Charity Trustee;
- the routine acts and proceedings of any committee must be brought to the attention of the Charity Trustees as a whole as soon as is reasonably practicable; and
- where any committee identifies a major difficulty in their area of work or an urgent matter affecting the life and work of the Church, they must tell the Charity Trustees without delay.

The Charity Trustees shall from time to time review the arrangements which they have made for the delegation of their powers.

Review of Activities, Achievements and Performance

The main activities undertaken in relation to those purposes during the period.

In fulfilling the Purpose the Church will engage in a range of activities either on its own or with others that will vary from time to time with activities being initiated, expanded, or closed, as appropriate.

The activities may include but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Baptist Union's Declaration of Principle;
- the Communion of the Lord's Supper which shall normally be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of 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;

The main activities undertaken during the period to further the charity's purpose for the public benefit.

The Church provides a weekly service of public worship every Sunday. It celebrates Holy Communion at least twice monthly and provides a Young Church activity for children and young people at least twice monthly. It provides a weekly drop-in coffee morning for the general public.

The Church gives a proportion of its income, and makes financial appeals, for mission and the humanitarian aid organisations it supports. It provides a collection point for food donations to local foodbanks and collects items for a local refuge at Christmas. The church makes its buildings available for the use of a variety of community and charitable organisations and activities, and as a polling station.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives

The church's agreed aims are:

- 1 To follow Jesus by proclaiming the Kingdom of God in words and deeds in ways that are real and relevant to contemporary people and the society in which they live.
- 2 To invite people to respond to the Gospel of Jesus Christ in repentance, faith and commitment expressed through baptism and church membership and Christian service in the world.
- 3 To focus the church's mission and ministry by serving the people of Didsbury, while understanding and participating in God's wider mission.
- 4 To provide a Christian community in which all people, including those of other faiths and none, will be accepted, valued and welcomed as they are.
- 5 To provide a Christian community in which disciples of Jesus Christ have the opportunity to worship God, use their gifts and grow in their understanding and practice of Christian faith.
- 6 To be a church based on the order and principles of the Baptist denomination expressed in membership of the Baptist Union of Great Britain.
- 7 To be a church which recognises that it belongs to the one Church of Jesus Christ.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the period

Although the Church is not a grant making body as such, it provides through its general funds for gifts to support a variety of Christian missionary organisations, and through which the Church meets its objectives. All Baptist churches are encouraged to make a regular donation to Home Mission and BMS World Mission; Didsbury Baptist Church has

Didsbury Baptist Church

TRUSTEES' REPORT

for the financial year ended 31 August 2025

observed this practice for many years and budgets to do so annually out of its income. It also supports Northern Baptist College as the local college for the training of Baptist ministers, with which it has had strong links for a long period.

The main achievements and performance of the charity during the period

Since 14 April 2024 the church has been without a minister in pastoral charge and the deacons (trustees) have worked to maintain the life of the church through worship and other activities.

Under the guidance of the Moderator, Revd Neil Brighton, work began in September 2024 to develop a church profile using the Baptists Together Settlement Process guidance. The first step was to identify the answers to the questions 'what are we like as a church?' and 'where does God want us to go in mission and ministry?'; the second was to address 'what sort of ministry do we need to take us into the future?'. Special church meetings were held in September and November to consider these points, following which a profile was drawn up and agreed at the church meeting in January 2025. The church's details were added to the Pastoral Vacancy List on the secure area of the Baptists Together website at the end of February. At the end of the reporting period the church still has a vacancy.

Worship and Prayer

Services of worship are held every Sunday morning, with additional services at Christmas and Easter, as appropriate. As reported last year, during the pastoral vacancy, the church has been served by visiting preachers, both ordained and lay from a variety of denominations, as well as members of the church. The services are livestreamed to a small but significant number of people. A Sunday morning Young Church activity is offered on the first and third Sunday mornings of each month.

The morning service on the Sunday prior to Christmas is always celebrated as a Festival Service in which the children and young people participate. On Christmas Eve we held the Carols by Candlelight service which has, traditionally, attracted members of the local community and is well attended. It has also been the practice to have a shared meal and Communion for the congregation on Maundy Thursday and this year was no exception.

Pastoral Care

Some of our church fellowship are unable to attend services and activities due to sickness or age but join for worship via the livestream, and participate in church meetings on Zoom. Concern for members of the church and congregation is primarily the responsibility of the deacons, although the whole fellowship is also encouraged to look out for each other. Pastoral concerns are on the agenda of every deacons' business meeting.

The deacons have encouraged the church to maintain its spirit of community through a variety of events, including: shared lunches after Sunday worship, held approximately every two months; a church weekend away at Quinta at the end of April, and a programme of social activities during July and August.

Membership numbers remained stable. During the year under review we welcomed three new members, all of whom had been baptised previously by full immersion. At the end of the reporting period the number of members was 53.

Mission

During the reporting year the church has continued to collect food items for the Chorlton and Didsbury Foodbank, collected items at Christmas for a local women's refuge, provided sandwiches for Barnabus (a local homelessness outreach charity), participated in Christian Aid appeals, and supported the work of BMS World Mission, Baptist Home Mission and Northern Baptist College.

Our weekly drop-in coffee morning activity, Friday Friends, met most Friday mornings in the sanctuary from 10.30am until 12.30pm. While all are welcome, the event largely attracts older people in need of company and social interaction. Between 10 and 15 people were usually in attendance.

Ecumenical Relationships

Didsbury Baptist Church is a member of Didsbury and Burnage Churches Working Together, at which it is represented by one of the deacons. The church participates in events and services organised by the group, including the joint Advent and Good Friday services.

The Church Building

In fulfilment of the church's aims to serve the people of the local area, the premises are used by many community groups and for a great variety of activities. The sanctuary regularly functions as a concert venue, rehearsal space, and day-conference site. It is also used as a polling station and as a hub for community gatherings.

The church owns a manse, which is held in trust (under the terms of the Holborn Trusts) for the use of the minister. By agreement, the previous minister remained in the house until November 2024. Initially it was planned to rent the property, but the Trustees proposed to the church that it should take the opportunity of having a pastoral vacancy to put the house on the market and, subsequently, look to purchase another one. A purchase price was agreed in June 2025 and passed by a special church meeting held on 6 July 2025. At the end of the reporting period, a date for completion was not confirmed.

Didsbury Baptist Church

TRUSTEES' REPORT

for the financial year ended 31 August 2025

The charity's relationships with related parties

The Church is affiliated to the Baptist Union of Great Britain (Baptists Together) and is a member of the North Western Baptist Association.

Financial Review

General Fund

Receipts

Thanks to the continued generosity of members of the church and congregation £57,381 was received through general giving. The donations were made predominantly by standing order, a cash offering during Sunday worship services, and via the Charities Aid Foundation. Donations of £300 nominated specifically for the hardship fund were made.

Other receipts included:

- Lettings payments received during the period raised £30,581
- £13,423 resulting from a retrospective Gift Aid claim covering the period 6 April 2023 to 5 April 2024.
- Attendees at Friday Friends contributed £537 to cover the costs of refreshments and other items, such as birthday cards. The church benefits from a net surplus, with expenditure on Friday Friends totalling £126 (excluding heating and lighting).

Expenses

The cost of ministry – moderator's stipend, costs reimbursed to the moderator and fees for visiting preachers - was £4,175.

Premises costs relate to both the church building and the manse. As the owner, the church pays the council tax on the manse, plus the water rates and boiler maintenance. The church pays the buildings insurance for the manse, which was increased when the manse was unoccupied, plus the church's own insurance (including Employer's and Public Liability). The figure for cleaning and waste management includes purchase of supplies, waste disposal and window cleaning. The cleaner's pay is categorised elsewhere.

Budgeted donations of £7,026 were made to other causes (BMS World Mission, Baptist Home Mission and Northern Baptist College), plus additional receipts of £373 for BMS Birthday scheme and the Harvest appeal which were processed through the church account.

At 31 August 2025 the current account stood at £29,188.

Investment Fund

In May 2025 the decision to was taken to transfer £10,000 from the current account to the one month's notice deposit account, reversing the action taken in the previous financial year. In August, in light of the forecast year-end figures, the Trustees agreed to transfer a further £30,000 to the deposit account. The fund total at 30 June 2025 was £107,131.41; and at 31 August 2025, £137,131.41. It is anticipated that it will be necessary to draw on some of the undesignated funds in the deposit account when a new manse is purchased.

Results

At the end of the financial year the charity has assets of £685,909 (2024 - £456,344) and liabilities of £3,007 (2024 - £2,878). The net assets of the charity have increased by £229,436. This increase is a result of the Manse revaluation, £180,000, and reduction in expenditure due to the pastoral vacancy.

Reserves Position and Policy

Reserves are held to ensure that the church could manage a significant downturn in either rentals receipts or membership giving. Reserves have been set aside to cover around 50% of budgeted expenditure over a year (rounded down where activities could be postponed). This is reassessed annually by the Trustees and approval is sought from the members when a new budget is presented. For the financial year 2024/2025 the reserves were £50,000.

Principal Risks and Uncertainties

The major risks to which the Church is exposed consist of potential buildings failures, loss of income, and potential harmful behaviour. Policies are therefore maintained for finance, human resources, safeguarding, data protection and health and safety.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Didsbury Baptist Church subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Didsbury Baptist Church
TRUSTEES' REPORT

for the financial year ended 31 August 2025

12/11/2025

Approved by the Board of Trustees on _____ and signed on its behalf by:



Stephen Elliott
Trustee



Ruth Sheldrake
Trustee

Didsbury Baptist Church

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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. 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 the Board of Trustees on 12/11/2025 and signed on its behalf by:



Stephen Elliott
Trustee



Ruth Sheldrake
Trustee

Didsbury Baptist Church

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF DIDSBURY BAPTIST CHURCH

I have examined the financial statements of the charity for the financial year ended 31 August 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this 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 members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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.



Steven Nixon BSc (Hons) FCCA

LANGERS MN LTD

Chartered Certified Accountants and Registered Auditors

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

Date: 13 November 2025

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Didsbury Baptist Church

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	73,559	1,450	75,009	61,811	5,575	67,386
Charitable activities							
Baptist Church	3.2	16,966	-	16,966	12,626	-	12,626
Investments	3.3	19,917	-	19,917	19,464	-	19,464
Other income	3.4	793	-	793	710	-	710
Total income		111,235	1,450	112,685	94,611	5,575	100,186
Expenditure							
Charitable activities	4.1	60,789	2,460	63,249	89,447	6,230	95,677
Net gains/(losses) on investments		180,000	-	180,000	-	-	-
Net income/(expenditure)		230,446	(1,010)	229,436	5,164	(655)	4,509
Transfers between funds		(2,290)	2,290	-	(965)	965	-
Net movement in funds for the financial year		228,156	1,280	229,436	4,199	310	4,509
Reconciliation of funds:							
Total funds beginning of the year	14	451,681	1,785	453,466	447,482	1,475	448,957
Total funds at the end of the year		679,837	3,065	682,902	451,681	1,785	453,466

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Didsbury Baptist Church

BALANCE SHEET

as at 31 August 2025

		2025	2024
	Notes	£	£
Fixed Assets			
Tangible assets	8	<u>500,000</u>	<u>320,000</u>
Current Assets			
Debtors	9	19,465	14,994
Cash at bank and in hand		<u>166,444</u>	<u>121,350</u>
		185,909	136,344
Creditors: Amounts falling due within one year	10	<u>(3,007)</u>	<u>(2,878)</u>
Net Current Assets		<u>182,902</u>	<u>133,466</u>
Total Assets less Current Liabilities		<u>682,902</u>	<u>453,466</u>
Funds			
Restricted trust funds		3,065	1,785
Designated funds (Unrestricted)		50,000	50,000
General fund (Unrestricted)		<u>629,837</u>	<u>401,681</u>
Total funds	14	<u>682,902</u>	<u>453,466</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 12/11/2025 and signed on its behalf by



Stephen Elliott
Trustee



Ruth Sheldrake
Trustee

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. GENERAL INFORMATION

Didsbury Baptist Church is a charity incorporated in England. The registered office of the charity is School Lane/Beaver Road, Manchester, M20 6SX which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

•Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold - The Manse property is stated at valuation

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Pensions

The charity contributes to the Baptist Pension Scheme, which since 1st January 2015 has been a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. Prior to 1st January 2015 the scheme was a defined benefit scheme.

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	73,559	700	74,259	67,386
Grant income	-	750	750	-
	<u>73,559</u>	<u>1,450</u>	<u>75,009</u>	<u>67,386</u>

Restricted income in prior period; Donations and legacies £5,575.

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

3.2 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £	
Baptist Church:					
Letting of property for charitable purposes	14,446	-	14,446	12,626	
Church Weekend	2,520	-	2,520	-	
	<u>16,966</u>	<u>-</u>	<u>16,966</u>	<u>12,626</u>	
	<u><u>16,966</u></u>	<u><u>-</u></u>	<u><u>16,966</u></u>	<u><u>12,626</u></u>	
3.3 INVESTMENTS					
3.3 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £	
Income from letting and licensing of property for non charitable purposes	16,135	-	16,135	15,627	
Bank interest received	3,202	-	3,202	3,402	
Other interest received	580	-	580	435	
	<u>19,917</u>	<u>-</u>	<u>19,917</u>	<u>19,464</u>	
	<u><u>19,917</u></u>	<u><u>-</u></u>	<u><u>19,917</u></u>	<u><u>19,464</u></u>	
3.4 OTHER INCOME					
3.4 OTHER INCOME	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £	
Friday Friends group	538	-	538	484	
Sundry other income	255	-	255	226	
	<u>793</u>	<u>-</u>	<u>793</u>	<u>710</u>	
	<u><u>793</u></u>	<u><u>-</u></u>	<u><u>793</u></u>	<u><u>710</u></u>	
4. EXPENDITURE					
4.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Travel and subsistence	170	-	-	170	45
Ministers book allowance	-	-	-	-	109
Assembly / conference fees	-	-	-	-	1,615
Visiting Preachers	1,328	-	-	1,328	802
Publicity	42	-	-	42	-
Young Church	1,369	-	-	1,369	1,231
Worship material	206	-	-	206	87
Friday Friends group expenses	126	-	-	126	139
Tea/coffee/flowers	170	-	-	170	89
Home Mission	3,213	-	-	3,213	3,105
BMS World Mission	3,586	-	-	3,586	3,527
Northern Baptist College	600	-	-	600	480
Gifts	571	-	-	571	6,030
Salaries - administrative staff	4,380	-	-	4,380	3,602
Other salaries	12,978	-	-	12,978	9,469
Training / conference fees	244	-	-	244	585
Rates and water charges	3,652	-	-	3,652	3,265
Light heat and power	10,895	-	-	10,895	11,371
Cleaning and waste management	2,406	-	-	2,406	2,126
Premises repairs, renewals and maintenance	4,795	-	-	4,795	15,416
Property insurance	3,210	-	-	3,210	2,552
Telephone and broadband expenses	787	-	-	787	1,301
Stationery and printing	95	-	-	95	88
Subscriptions to periodicals	307	-	-	307	265
Equipment, repairs, expenses and maintenance	518	-	-	518	962
Licences & Permits	954	-	-	954	594

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Officers expenses	12	-	-	12	-
Bank charges	62	-	-	62	62
Computer licences and expenses	367	-	-	367	851
Sundry expenses	68	-	-	68	54
Church weekend away	2,486	-	-	2,486	100
The North Western Baptist Association	730	-	-	730	730
Governance Costs (Note 4.2)	(16)	2,938	-	2,922	25,025
	<u>60,311</u>	<u>2,938</u>	<u>-</u>	<u>63,249</u>	<u>95,677</u>

The restricted expenditure is; Young Church £920 (2024 £880); Gifts £40 (2024 £5,250); Premises repairs, renewals and maintenance £750 (2024 £0); Church weekend away £0 (2024 £100).

4.2 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Independent examiner's fees	-	1,932	-	1,932	1,860
Trustee remuneration	-	-	-	-	21,146
Trustees defined benefit pension costs	(16)	-	-	(16)	2,019
Legal and professional fees	-	1,006	-	1,006	-
	<u>(16)</u>	<u>2,938</u>	<u>-</u>	<u>2,922</u>	<u>25,025</u>
5. NET INCOME				2025	2024
				£	£
Net Income is stated after charging/(crediting):					
Independent Examiner's remuneration:					
- independent examination services				1,932	1,860
				<u>1,932</u>	<u>1,860</u>
6. INVESTMENT AND OTHER INCOME				2025	2024
				£	£
Church lettings - full rate				16,135	15,627
Friday Friends group				538	484
Photocopier income				255	226
Bank interest				3,202	3,402
Other interest				580	435
				<u>20,710</u>	<u>20,174</u>

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

7. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including trustees) during the financial year was as follows:

	2025 Number	2024 Number
Administration	1	1
Cleaner	1	1
Clergy	1	1
	<u>3</u>	<u>3</u>

The staff costs (inclusive of trustees' salaries) comprise:

	2025 £	2024 £
Wages and salaries	17,358	34,217
Pension costs	(16)	2,019
	<u>17,342</u>	<u>36,236</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Total £
Cost or Valuation		
At 1 September 2024	320,000	320,000
Revaluation	180,000	180,000
	<u>500,000</u>	<u>500,000</u>
At 31 August 2025	500,000	500,000
	<u>500,000</u>	<u>500,000</u>
Net book value		
At 31 August 2025	500,000	500,000
	<u>500,000</u>	<u>500,000</u>
At 31 August 2024	320,000	320,000
	<u>320,000</u>	<u>320,000</u>

The Manse was valued 14 April 2025 by W T Gunson in accordance with RICS Valuation - Global Standards.

9. DEBTORS

	2025 £	2024 £
Trade debtors	193	610
Taxation and social security costs (Note 11)	15,365	12,445
Prepayments and accrued income	3,907	1,939
	<u>19,465</u>	<u>14,994</u>

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

10. CREDITORS	2025	2024
Amounts falling due within one year	£	£
Trade creditors	553	510
Taxation and social security costs (Note 11)	45	108
Other creditors	20	20
Accruals and deferred income:		
Pension accrual	-	18
Other accruals	2,389	2,222
	<u>3,007</u>	<u>2,878</u>
11. TAXATION AND SOCIAL SECURITY	2025	2024
	£	£
Debtors:		
Income tax	15,365	12,445
Creditors:		
PAYE / NI	45	108
12. PENSION COSTS - DEFINED CONTRIBUTION		

The charity operates a defined contribution pension scheme operated by the Baptist Union for its Ministers. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £16 (2024 - £2,019).

The Church contributed to the defined benefit pension scheme operated by the Baptist Union for several of its previous Ministers. In recent years, the BU Pension Trustee increased the level of contribution to include an element to meet the pension scheme deficit in respect of past service of current and retired Ministers.

In 2021, The BU approved a "Family solution" whereby it has contributed £33m to the pension scheme. This reduced the overall obligation for employer churches and has shortened the period over which additional contributions have to be paid from 2039 back to 2029.

A subsequent valuation of the fund in 2022 saw the deficit fall to £nil and therefore no potential liability for the Church. The additional monthly contribution is now £1.

In February 2024 a buy-out was agreed with Just Group, effective from 31 March 2024.

In November 2024 the Church was notified that the additional monthly contribution of £1 was no longer required.

13. RESERVES	2025	2024
	£	£
At the beginning of the year	453,466	448,957
Surplus for the financial year	229,436	4,509
At the end of the year	<u>682,902</u>	<u>453,466</u>

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 September 2023	447,482	1,475	448,957
Movement during the financial year	4,199	310	4,509
At 31 August 2024	451,681	1,785	453,466
Movement during the financial year	228,156	1,280	229,436
At 31 August 2025	679,837	3,065	682,902

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2025 £
Restricted funds					
Hardship Fund	1,425	300	40	-	1,685
Impact Weekend Fund	360	400	920	1,540	1,380
Defibrillator Fund	-	750	1,500	750	-
	<u>1,785</u>	<u>1,450</u>	<u>2,460</u>	<u>2,290</u>	<u>3,065</u>
Unrestricted funds					
Strategic Reserve Fund	50,000	-	-	-	50,000
Unrestricted General	401,681	291,235	60,789	(2,290)	629,837
	<u>451,681</u>	<u>291,235</u>	<u>(60,789)</u>	<u>(2,290)</u>	<u>679,837</u>
Total funds	<u>453,466</u>	<u>292,685</u>	<u>63,249</u>	<u>-</u>	<u>682,902</u>

Unrestricted Funds

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds

Strategic Reserve Fund. Reserves are held to ensure that the church could manage a significant downturn in either rentals receipts or membership giving. Reserves have been set aside to cover around 50% of budgeted expenditure over a year (rounded down where activities could be postponed). This is reassessed annually by the Trustees and approval is sought from the members when a new budget is presented. For the financial year 2023/2024 the reserves were set at a level of £50,000; for the financial year 2024/2025 the reserves were £50,000.

Restricted Funds

Hardship Fund

The purpose of the Hardship Fund is to allow for financial help to be given to those in urgent need. This can be to members of the church and congregation, or members of the public who ask for assistance. It is usually given as a response to a pastoral need, which may be identified to and/or by the minister or a trustee.

Impact Weekend Fund

Funds to be spent on the Impact Weekend.

Defibrillator Fund

A grant to fund 50% of the cost of a defibrillator.

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	3,065	-	3,065
Unrestricted designated funds	-	50,000	-	50,000
Unrestricted general funds	500,000	132,844	(3,007)	629,837
	<u>500,000</u>	<u>182,844</u>	<u>(3,007)</u>	<u>679,837</u>
	<u>500,000</u>	<u>185,909</u>	<u>(3,007)</u>	<u>682,902</u>

15. TRUSTEES' REMUNERATION

	2025 £	2024 £
Remuneration including pension contributions	<u>16</u>	<u>23,165</u>

In accordance with the Constitution Minister or Ministers appointed by the Church are Charity Trustees they will be entitled to be paid an agreed and reasonable remuneration or stipend out of the funds of the Church provided that a majority of the Charity Trustees at any given time do not benefit under this provision.

In addition to the minister's stipend, the payments made to other Trustees were for the reimbursement of expenses lawfully incurred on behalf of the church.

16. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

17. ULTIMATE CONTROLLING PARTY

The charity is under the control of its legal members.

If the Church is wound up, the members of the Church have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

DIDSBURY BAPTIST CHURCH

England & Wales - Charity number 1199278

Accounts

Charity Number: 1199278

Didsbury Baptist Church
Annual Report and Financial Statements
for the financial year ended 31 August 2024

Didsbury Baptist Church

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Didsbury Baptist Church

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Sarah Chambers Aileen Doherty Stephen Elliott Anitha Janjanam (Appointed 23 June 2024) Elizabethe Marshall Sabrina Marshall Graham Nicholls (Resigned 9 April 2024) Revd Robert Parkinson (Resigned 14 April 2024) Ian Sheldrake (Appointed 23 June 2024) Ruth Sheldrake (Appointed 26 November 2023) Anna Wright
Charity Number in England and Wales	1199278
Principal Address	School Lane/Beaver Road Manchester M20 6SX
Independent Examiner	Steven Nixon BSc (Hons) FCCA Langers MN Ltd Chartered Accountant and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY
Principal Bankers	Baptists Together PO Box 44 129 Broadway Didcot Oxford OX11 8RT CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Didsbury Baptist Church

TRUSTEES' REPORT

for the financial year ended 31 August 2024

The trustees present their Trustees' Report and the financial statements for the financial year ended 31 August 2024.

The financial statements are prepared in accordance with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Didsbury Baptist Church present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

Mission, Objectives and Strategy

Objectives

The principal purposes of the Church 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.

Nothing in this constitution shall authorise an application of the property of the Church for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 or section 2 of the Charities Act (Northern Ireland) 2008.

Structure, Governance and Management

The methods used to recruit and appoint new charity trustees.

Trustees are appointed at Church Members Meetings.

The policies and procedures for the induction and training of trustees.

Information for new Charity Trustees.

The Charity Trustees will make available to each new Charity Trustee, on or before his or her first appointment:

- a copy of the constitution and any amendments made to it;
- a copy of the Church's latest trustees' annual report and statement of accounts; and
- a summary of key issues that have recently been under consideration by the Charity Trustees with sufficient background information to enable the newly appointed Charity Trustee to gain an understanding of the ways of working among the Charity Trustees with the intention that a newly appointed Charity Trustee will be helped to understand the work of the Church and their responsibilities so as to contribute positively to Charity Trustees meetings as soon as possible after their appointment.

The charity's organisational structure.

The Church is governed in accordance with the constitution dated 27 March 2022.

Subject to any specific or general directions of the Church Members' Meeting and the provisions of the constitution the Charity Trustees are responsible for the control, management and administration of the Church save that the Charity Trustees are not required to do anything that would cause them to be in breach of the constitution or any trustee duty placed upon them as a result of this role.

How the charity makes decisions and how decisions are delegated.

The Charity Trustees may delegate any of their powers or functions to a committee or committees, and, if they do, they must determine the terms and conditions on which the delegation is made. The Charity Trustees may at any time alter those terms and conditions or revoke the delegation.

Notwithstanding any such delegation the Charity Trustees retain overall responsibility.

This power is in addition to the power of delegation in the General Regulations and any other power of delegation

Didsbury Baptist Church

TRUSTEES' REPORT

for the financial year ended 31 August 2024

available to the Charity Trustees, but is subject to the following requirements:

- a committee may consist of two or more persons, but at least one member of each committee must be a Charity Trustee;
- the routine acts and proceedings of any committee must be brought to the attention of the Charity Trustees as a whole as soon as is reasonably practicable; and
- where any committee identifies a major difficulty in their area of work or an urgent matter affecting the life and work of the Church, they must tell the Charity Trustees without delay.

The Charity Trustees shall from time to time review the arrangements which they have made for the delegation of their powers.

Review of Activities, Achievements and Performance

The main activities undertaken in relation to those purposes during the period.

In fulfilling the Purpose the Church will engage in a range of activities either on its own or with others that will vary from time to time with activities being initiated, expanded, or closed, as appropriate.

The activities may include but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Baptist Union's Declaration of Principle;
- the Communion of the Lord's Supper which shall normally be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of 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;

The main activities undertaken during the period to further the charity's purpose for the public benefit.

The Church has provided a weekly service of public worship every Sunday. It has celebrated Holy Communion at least twice monthly and provided a Young Church activity for children and young people at least twice monthly.

It has conducted regular Bible Study, prayer and support activities to nurture Christian community, education, growth and discipleship and has provided a weekly drop-in coffee morning for the general public. The Church gives a proportion of its income and makes financial appeals for mission and the humanitarian aid organisations it supports. It provides a collection point for food donations to local foodbanks. The church has also made its buildings available for the use of various community and charitable organisations and activities and as a polling station.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

The church's agreed aims are:

- 1 To follow Jesus by proclaiming the Kingdom of God in words and deeds in ways that are real and relevant to contemporary people and the society in which they live.
- 2 To invite people to respond to the Gospel of Jesus Christ in repentance, faith and commitment expressed through baptism and church membership and Christian service in the world.
- 3 To focus the church's mission and ministry by serving the people of Didsbury, while understanding and participating in God's wider mission.
- 4 To provide a Christian community in which all people, including those of other faiths and none, will be accepted, valued and welcomed as they are.
- 5 To provide a Christian community in which disciples of Jesus Christ have the opportunity to worship God, use their gifts and grow in their understanding and practice of Christian faith.
- 6 To be a church based on the order and principles of the Baptist denomination expressed in membership of the Baptist Union of Great Britain.
- 7 To be a church which recognises that it belongs to the one Church of Jesus Christ.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the period.

Although the Church is not a grant making body as such, it provides through its general funds for gifts to support a variety of Christian missionary organisations and through which the Church meets its objectives. All Baptist churches are encouraged to make a regular donation to Home Mission and BMS World Mission; Didsbury Baptist Church has observed this practice for many years and budgets to do so annually out of its income. It also supports Northern Baptist College as the local college for the training of Baptist ministers, with which it has had strong links for a long period.

Didsbury Baptist Church

TRUSTEES' REPORT

for the financial year ended 31 August 2024

The main achievements and performance of the charity during the period.

On Sunday 22 October 2023 at the end of worship and, subsequently, in the church meeting the minister, Revd Robert Parkinson, announced to the church that it was his intention to retire from the pastorate of the church on Sunday 14 April 2024, shortly after his 65th birthday. Following that announcement, he worked with the deacons to ensure that the life of the church continued in the ensuing months and plans were put in place for after his departure. Robert's retirement was celebrated with a retirement party on 13 April to which family, friends and representatives of other churches were invited, and a farewell service and lunch on 14 April.

In May, the deacons met with one of the regional team leaders from the North Western Baptist Association, following which Revd Neil Brighton (Baptist minister) was appointed as Moderator for the interregnum. Work has been taking place since then in preparation for the process of calling a new minister.

Worship and Prayer

Services of worship are held every Sunday morning, with additional services at Christmas and Easter, as appropriate. Until 14 April 2024 services were led, predominantly, by the minister; since his retirement, the church has been served by visiting preachers, both ordained and lay from a variety of denominations, and members of the church. The services are livestreamed to a small but significant number of people. We offer a Sunday Morning Young Church activity on the first and third Sunday mornings of each month.

On Christmas Eve we held the Carols by Candlelight service which has, traditionally, attracted members of the local community. We were pleased that the numbers in the congregation returned to near those of pre-pandemic levels.

The regular Wednesday morning prayer gathering was held online, via Zoom, most weeks until mid-April. It has now been discontinued but prayer materials (lectionary readings and a liturgy) are made available to those who wish to continue to engage in this act of prayer.

Pastoral Care

The church generally offers weekly small group activities for Christian education, prayer and support either in the sanctuary or online via Zoom. In Holy Week, members of our congregation and guests gathered for a bring-and-share meal and family friendly Holy Communion service on Maundy Thursday.

Some of our church members are unable to attend services and activities due to sickness or age. Until his retirement, the minister, Robert Parkinson, visited all who have requested it and sought out those with pastoral needs and to meet, support, and pray with them in their homes or wherever appropriate. Since the minister's retirement in April concern for members of the church and congregation has primarily been the responsibility of the deacons, although the whole fellowship is also encouraged to look out for each other. Pastoral concerns are on the agenda of every deacons' business meeting.

Membership numbers remained stable. During the year under review we welcomed three new members, one through baptism (which took place on Easter Sunday) and two by profession of faith. Two members resigned and another sadly died. We closed the reporting period with a membership of 50.

Mission

During the reporting year, the church has continued to collect food items in support of our local foodbank, provide sandwiches for a local homelessness outreach, participated in Christian Aid appeals, supported the work of BMS World Mission, Baptist Home Mission and Northern Baptist College.

Our weekly drop-in coffee morning activity, Friday Friends, met most Friday mornings in the sanctuary from 10.30am until 12.30pm. While all are welcome, the event largely attracts older people in need of company and social interaction. Between 5 and 10 people were usually in attendance.

The Church ran an Alpha Course in the Autumn of 2023 as one way of introducing others to the Christian faith. Although it was valuable to those who attended, it did not encourage newcomers, as had been hoped.

Ecumenical Relationships

Didsbury Baptist Church is a member of Churches Working Together in Didsbury and Burnage. Our minister, Robert Parkinson, has attended regular Clergy and Leaders' gatherings and, since his retirement, the church has been represented by one of the deacons. The church participates in the annual pulpit exchange and in services and events organised by the group. We also participated in the annual Free Churches' Good Friday Service which took place at Cornerstone United Reformed Church.

Didsbury Baptist Church

TRUSTEES' REPORT

for the financial year ended 31 August 2024

The Church Building

In fulfilment of the church's aims to serve the people of the local area, the premises are used by many community groups and for a great variety of activities. The sanctuary regularly functions as a concert venue, rehearsal space, and day-conference site. It is also used as a polling station and as a hub for community gatherings.

Following the Quinquennial Buildings Review, which was undertaken in January 2023, remedial work was done on the remaining buttresses not repaired in the previous financial year and the fire escape door was replaced. There are still some further, less urgent tasks, to be completed.

Financial Review

General Fund

Receipts

Thanks to the continued generosity of members of the church and congregation £50,651 was received through general giving. The donations are made predominantly by standing order, and a cash offering during Sunday worship services. There were donations via the Charities Aid Foundation, and some miscellaneous donations for specific purposes, including the Impact Weekend. Donations of £300 nominated specifically for the hardship fund were made.

Other receipts included:

- Lettings payments received during the period raised £28,253.
- £9,757 resulting from a retrospective Gift Aid claim covering 13 June 2022 to 5 April 2023.
- Attendees at Friday Friends contributed £484 to cover the costs of refreshments and other items, such as birthday cards. The church benefits from a net surplus, with expenditure on Friday Friends totalling £139 (excluding heating and lighting).

Expenses

The cost of ordained ministry - gross stipend, employer's pension contribution, fees for visiting preachers and costs reimbursed to the minister- was £23,967.

Premises costs relate to both the church building and the manse. As the owner, the church pays the council tax on the manse, plus the water rates and boiler maintenance; the minister receives an allowance as part of the stipend towards heating and lighting. The church pays the buildings insurance for the manse plus the church's own insurance (including Employer's and Public Liability). The cost of light, heat and power (£11,371) applies to the church buildings only. The figure for cleaning and waste management includes purchase of supplies, waste disposal and window cleaning. The cleaner's pay is categorised elsewhere.

Budgeted donations of £7,112 were made to other causes (BMS World Mission, Baptist Home Mission and Northern Baptist College), plus some additional receipts for BMS Birthday scheme which were processed through the church account.

At 31 August 2024 the current account stood at £25,925 (including £10,000 transferred from the Investment account. See below).

Investment Fund

During the year the decision was taken to move some of the funds within the Baptist Union Deposit Account in order to attract the best interest rates. The funds were moved as follows: £50,000 (the designated reserves) to the 3-month notice account and £50,000 to the one-month notice account with the balance of £2,029.46 remaining in the 7-day notice account.

In June, £10,000 was withdrawn from the one-month notice account to ensure that the church had sufficient funds to cover payments for the replacement fire door and the work on the buttresses. This use of the investment fund had been agreed as part of the budgeting process for 2023/24.

The fund total at 30 June 2024 was £93,999.76.

Results

At the end of the financial year the charity has assets of £456,344 (2023 - £453,684) and liabilities of £2,878 (2023 - £4,727). The net assets of the charity have increased by £4,509.

Reserves Position and Policy

Reserves are held to ensure that the church could manage a significant downturn in either rentals receipts or membership giving. Reserves have been set aside to cover around 50% of budgeted expenditure over a year (rounded down where activities could be postponed). This is reassessed annually by the Trustees and approval is sought from the members when a new budget is presented. For the financial year 2022/2023 the reserves were set at a level of £45,000; for the financial year 2023/2024 the reserves were £50,000.

Didsbury Baptist Church TRUSTEES' REPORT

for the financial year ended 31 August 2024

Principal Risks and Uncertainties

The major risks to which the Church is exposed consist of potential buildings failures, loss of income, and potential harmful behaviour. Policies are therefore maintained for finance, human resources, safeguarding, data protection and health and safety.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Didsbury Baptist Church subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Approved by the Board of Trustees on 14/11/2024 and signed on its behalf by:



Stephen Elliott
Trustee



Aileen Doherty
Trustee

Didsbury Baptist Church

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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. 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 the Board of Trustees on 14/11/2024 and signed on its behalf by:



Stephen Elliott
Trustee



Aileen Doherty
Trustee

Didsbury Baptist Church

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF DIDSBURY BAPTIST CHURCH

I report to the trustees on my examination of the accounts of Didsbury Baptist Church for the financial year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts 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

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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 financial statements to be reached.



Steven Nixon BSc (Hons) FCCA
LANGERS MN LTD
Chartered Accountant and Registered Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date: 15 November 2024

Didsbury Baptist Church

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	4.1	61,811	5,575	67,386	44,922	440	45,362
Charitable activities							
Baptist Church	4.2	12,626	-	12,626	6,762	-	6,762
Other trading activities	4.3	15,627	-	15,627	10,886	-	10,886
Investments	4.4	3,837	-	3,837	1,599	-	1,599
Other income	4.5	710	-	710	447,897	1,035	448,932
Total income		94,611	5,575	100,186	512,066	1,475	513,541
Expenditure							
Charitable activities	5.1	89,447	6,230	95,677	64,584	-	64,584
Net income/(expenditure)		5,164	(655)	4,509	447,482	1,475	448,957
Transfers between funds		(965)	965	-	-	-	-
Net movement in funds for the financial year		4,199	310	4,509	447,482	1,475	448,957
Reconciliation of funds:							
Total funds beginning of the year	17	447,482	1,475	448,957	-	-	-
Total funds at the end of the year		451,681	1,785	453,466	447,482	1,475	448,957

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Didsbury Baptist Church

BALANCE SHEET

as at 31 August 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible assets	11	<u>320,000</u>	<u>320,000</u>
Current Assets			
Debtors	12	14,994	13,917
Cash at bank and in hand		<u>121,350</u>	<u>119,767</u>
		136,344	133,684
Creditors: Amounts falling due within one year	13	<u>(2,878)</u>	<u>(4,727)</u>
Net Current Assets		<u>133,466</u>	<u>128,957</u>
Total Assets less Current Liabilities		<u>453,466</u>	<u>448,957</u>
Funds			
Restricted trust funds		1,785	1,475
Designated funds (Unrestricted)		50,000	45,000
General fund (unrestricted)		<u>401,681</u>	<u>402,482</u>
Total funds	17	<u>453,466</u>	<u>448,957</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

14/11/2024

Approved by the Board of Trustees and authorised for issue on _____ and signed on its behalf by



Stephen Elliott
Trustee



Aileen Doherty
Trustee

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

1. GENERAL INFORMATION

Didsbury Baptist Church is a charity incorporated in England. The registered office of the charity is School Lane/Beaver Road, Manchester, M20 6SX which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

▪Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold - The Manse property is stated at cost

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Pensions

The charity contributes to the Baptist Pension Scheme, which since 1st January 2015 has been a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. Prior to 1st January 2015 the scheme was a defined benefit scheme.

3. PERIOD OF FINANCIAL STATEMENTS

The comparative figures relate to the 17-month period ended 31 August 2023.

4. INCOME

4.1	DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
	Donations and legacies	61,811	5,575	67,386	45,362
	Restricted income in prior period was £440.				
4.2	CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
	Baptist Church:				
	Letting of property for charitable purposes	12,626	-	12,626	6,762

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

4.3 OTHER TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Income from letting and licensing of property for non charitable purposes	15,627	-	15,627	10,886
	<u>15,627</u>	<u>-</u>	<u>15,627</u>	<u>10,886</u>
4.4 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Bank interest received	3,402	-	3,402	1,565
Other interest received	435	-	435	34
	<u>3,837</u>	<u>-</u>	<u>3,837</u>	<u>1,599</u>
4.5 OTHER INCOME	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Friday Friends group	484	-	484	475
Sundry other income	226	-	226	206
Insurance claims - Revenue items	-	-	-	2,110
Transfer from previous entity	-	-	-	446,141
	<u>710</u>	<u>-</u>	<u>710</u>	<u>448,932</u>

Restricted income in prior period was £1,035.

5. EXPENDITURE				2024	2023
5.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	£	£
Travel and subsistence	45	-	-	45	158
Ministers book allowance	109	-	-	109	86
Assembly / conference fees	1,615	-	-	1,615	250
Visiting Preachers	802	-	-	802	337
Publicity	-	-	-	-	134
Young Church	1,231	-	-	1,231	97
Worship material	87	-	-	87	264
Friday Friends group expenses	139	-	-	139	163
Tea/coffee/flowers	89	-	-	89	167
Home Mission	3,105	-	-	3,105	2,070
BMS World Mission	3,527	-	-	3,527	2,080
Northern Baptist College	480	-	-	480	320
Gifts – see note 17.2	6,030	-	-	6,030	602
Salaries - administrative staff	-	-	3,602	3,602	2,211
Other salaries	-	-	9,469	9,469	5,413
Training / conference fees	-	-	585	585	380
Rates and water charges	-	-	3,265	3,265	2,078
Light heat and power	-	-	11,371	11,371	6,990
Cleaning and waste management	-	-	2,126	2,126	1,035
Premises repairs, renewals and maintenance	-	-	15,416	15,416	6,840
Property insurance	-	-	2,552	2,552	1,555
Telephone and broadband expenses	-	-	1,301	1,301	847
Stationery and printing	-	-	88	88	144

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

Subscriptions to periodicals	-	-	265	265	749
Equipment, repairs, expenses and maintenance	-	-	962	962	714
Licences & Permits	-	-	594	594	343
Officers expenses	-	-	-	-	31
Other legal and professional	-	-	-	-	2,506
Bank charges	-	-	62	62	70
Loan interest	-	-	-	-	6
Computer licences and expenses	-	-	851	851	-
Sundry expenses	-	-	54	54	-
Church weekend away	100	-	-	100	-
The North Western Baptist Association	730	-	-	730	-
Governance Costs (Note 5.2)	23,165	-	1,860	25,025	25,944
	<u>41,254</u>	-	<u>54,423</u>	<u>95,677</u>	<u>64,584</u>

The restricted expenditure for the current year is: -

Young Church £880

Gifts £5,250

Church weekend away £100

All prior period expenditure was unrestricted.

5.2 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Independent examiner's fees	-	-	1,860	1,860	1,800
Trustee remuneration	21,146	-	-	21,146	21,517
Trustees defined benefit pension costs	2,019	-	-	2,019	2,627
	<u>23,165</u>	<u>-</u>	<u>1,860</u>	<u>25,025</u>	<u>25,944</u>
5.3 SUPPORT COSTS		Charitable Activities	Governance Costs	2024	2023
		£	£	£	£
Support		<u>52,563</u>	<u>1,860</u>	<u>54,423</u>	<u>33,712</u>
6. ANALYSIS OF SUPPORT COSTS				2024	2023
				£	£
Support				<u>54,423</u>	<u>33,712</u>
7. NET INCOME				2024	2023
				£	£
Net Income is stated after charging/(crediting):					
Independent Examiner's remuneration:					
- independent examination services				<u>1,860</u>	<u>1,800</u>

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

8. INVESTMENT AND OTHER INCOME	2024 £	2023 £
Church lettings - full rate	15,627	10,886
Sundry income	-	2,110
Friday Friends group	484	475
Photocopier income	226	206
Transfer from previous entity	-	446,141
Bank interest	3,402	1,565
Other interest	435	34
	<u>20,174</u>	<u>461,417</u>

9. INTEREST PAYABLE AND SIMILAR CHARGES	2024 £	2023 £
On bank loans and overdrafts	-	6
	<u>-</u>	<u>6</u>

10. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including trustees) during the financial year was as follows:

	2024 Number	2023 Number
Administration	1	1
Cleaner	1	1
Clergy	1	1
	<u>3</u>	<u>3</u>

The staff costs (inclusive of trustees' salaries) comprise:

	2024 £	2023 £
Wages and salaries	34,217	29,141
Pension costs	2,019	2,627
	<u>36,236</u>	<u>31,768</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

11. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Total £
Cost		
At 31 August 2024	320,000	320,000
Net book value		
At 31 August 2024	<u>320,000</u>	<u>320,000</u>
At 31 August 2023	<u>320,000</u>	<u>320,000</u>

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

12. DEBTORS	2024	2023
	£	£
Trade debtors	610	100
Other debtors	-	71
Taxation and social security costs (Note 14)	12,445	11,985
Prepayments and accrued income	1,939	1,761
	<u>14,994</u>	<u>13,917</u>
	<u>14,994</u>	<u>13,917</u>
13. CREDITORS	2024	2023
Amounts falling due within one year	£	£
Trade creditors	510	495
Taxation and social security costs (Note 14)	108	943
Other creditors	20	10
Accruals and deferred income:		
Pension accrual	18	30
Other accruals	2,222	3,249
	<u>2,878</u>	<u>4,727</u>
	<u>2,878</u>	<u>4,727</u>
14. TAXATION AND SOCIAL SECURITY	2024	2023
	£	£
Debtors:		
Income tax	12,445	11,985
	<u>12,445</u>	<u>11,985</u>
Creditors:		
PAYE / NI	108	943
	<u>108</u>	<u>943</u>
	<u>108</u>	<u>943</u>
15. PENSION COMMITMENTS		
<p>The charity operates a defined contribution pension scheme operated by the Baptist Union for its Ministers. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £2,019 (2023 - £2,627).</p>		
<p>The Church contributed to the defined benefit pension scheme operated by the Baptist Union for several of its previous Ministers. In recent years, the BU Pension Trustee increased the level of contribution to include an element to meet the pension scheme deficit in respect of past service of current and retired Ministers.</p>		
<p>In 2021, The BU approved a "Family solution" whereby it has contributed £33m to the pension scheme. This reduced the overall obligation for employer churches and has shortened the period over which additional contributions have to be paid from 2039 back to 2029.</p>		
<p>A subsequent valuation of the fund in 2022 saw the deficit fall to £nil and therefore no potential liability for the Church. The additional monthly contribution is now £1.</p>		
<p>In February 2024 a buy-out was agreed with Just Group, effective from 31 March 2024.</p>		
16. RESERVES	2024	2023
	£	£
At the beginning of the year	448,957	-
Surplus for the financial year	4,509	448,957
	<u>453,466</u>	<u>448,957</u>
At the end of the year	<u>453,466</u>	<u>448,957</u>
	<u>453,466</u>	<u>448,957</u>

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

17. FUNDS

17.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 27 March 2022	-	-	-
Movement during the financial year	447,482	1,475	448,957
At 31 August 2023	447,482	1,475	448,957
Movement during the financial year	4,199	310	4,509
At 31 August 2024	451,681	1,785	453,466

17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2024 £
Restricted funds					
Hardship Fund	1,275	300	150	-	1,425
Impact Weekend Fund	200	175	980	965	360
Leaving Gift Fund	-	5,100	5,100	-	-
	<u>1,475</u>	<u>5,575</u>	<u>6,230</u>	<u>965</u>	<u>1,785</u>
Unrestricted funds					
Strategic Reserve Fund	45,000	-	-	5,000	50,000
Unrestricted General	402,482	94,611	89,447	(5,965)	401,681
	<u>447,482</u>	<u>94,611</u>	<u>(89,447)</u>	<u>(965)</u>	<u>451,681</u>
Total funds	<u>448,957</u>	<u>100,186</u>	<u>95,677</u>	<u>-</u>	<u>453,466</u>

Unrestricted Funds

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds

Strategic Reserve Fund. Reserves are held to ensure that the church could manage a significant downturn in either rentals receipts or membership giving. Reserves have been set aside to cover around 50% of budgeted expenditure over a year (rounded down where activities could be postponed). This is reassessed annually by the Trustees and approval is sought from the members when a new budget is presented. For the financial year 2022/2023 the reserves were set at a level of £45,000; for the financial year 2023/2024 the reserves were £50,000.

Restricted Funds

Hardship Fund

The purpose of the Hardship Fund is to allow for financial help to be given to those in urgent need. This can be to members of the church and congregation, or members of the public who ask for assistance. It is usually given as a response to a pastoral need, which may be identified to and/or by the minister or a trustee.

Impact Weekend Fund

Funds to be spent on the Impact Weekend

Leaving Gift Fund

£5,100 was collected from the congregation as a leaving gift for the retiring Revd R Parkinson.

Didsbury Baptist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

17.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	1,785	-	1,785
Unrestricted designated funds	-	50,000	-	50,000
Unrestricted general funds	320,000	84,559	(2,878)	401,681
	<u>320,000</u>	<u>134,559</u>	<u>(2,878)</u>	<u>451,681</u>
	<u>320,000</u>	<u>136,344</u>	<u>(2,878)</u>	<u>453,466</u>

18. TRUSTEES' REMUNERATION

	2024 £	2023 £
Remuneration including pension contributions	<u>23,165</u>	<u>24,144</u>

In accordance with the Constitution, Minister or Ministers appointed by the Church are Charity Trustees they will be entitled to be paid an agreed and reasonable remuneration or stipend out of the funds of the Church provided that a majority of the Charity Trustees at any given time do not benefit under this provision.

In addition to the minister's stipend, the payments made to other Trustees were for the reimbursement of expenses lawfully incurred on behalf of the church.

19. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

20. ULTIMATE CONTROLLING PARTY

The charity is under the control of its legal members.

If the Church is wound up, the members of the Church have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

DIDSBURY BAPTIST CHURCH

England & Wales - Charity number 1199278

Accounts

The Charity Registration Number is :- 1199278

Didsbury Baptist Church

Report and Accounts

31 August 2023

Didsbury Baptist Church

Report and accounts for the period ended 31 August 2023

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**Didsbury Baptist Church
Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023**

The Trustees present their Report and Accounts for the period ended 31 August 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Didsbury Baptist Church.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1199278.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

School Lane/Beaver Road

Manchester

M20 6SX

Telephone 01614341451

Email Address didsburybaptist@outlook.com Web address <https://didsburybaptist.org.uk/>

The Trustees in office on the date the report was approved were:-

Anna Wright - Appointed 27 March 2022

Sarah Chambers - Appointed 27 March 2022

Aileen Doherty - Appointed 27 March 2022

Rev Robert Parkinson - Appointed 27 March 2022

Graham Nicholls - Appointed 27 March 2022

Sabrina Marshall - Appointed 27 March 2022

Stephen Elliott - Appointed 27 March 2022

Elizabeth Marshall - Appointed 27 March 2022

The following persons served as Trustees during the period ended 31 August 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

The first Trustees are appointed for an initial three-year term with the opportunity to be nominated for reappointment at the end of each three-year term. Elected Trustees are appointed for terms of one, two or three years. One-third of elected Trustees shall usually retire each calendar year with the opportunity to be nominated for reappointment for terms of one, two or three years. Excluding any Minister or Ministers of the Church the maximum number of Trustees is nine and minimum is three.

All the Trustees are also members of the charity.

Didsbury Baptist Church
Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal purposes of the Church 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.

Nothing in this constitution shall authorise an application of the property of the Church for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 or section 2 of the Charities Act (Northern Ireland) 2008.

The main activities undertaken in relation to those purposes during the period.

In fulfilling the Purpose the Church will engage in a range of activities either on its own or with others that will vary from time to time with activities being initiated, expanded, or closed, as appropriate.

The activities may include but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Baptist Union's Declaration of Principle;
- the Communion of the Lord's Supper which shall normally be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of 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;

The main activities undertaken during the period to further the charity's purpose for the public benefit.

The Church has provided a weekly service of public worship every Sunday. It has celebrated Holy Communion at least twice monthly and has provided a Young Church activity for children and young people at least twice monthly. It has conducted regular Bible Study, prayer and support activities to nurture Christian community, education, growth and discipleship and has provided a weekly drop-in coffee morning for the general public. The Church gives a proportion of its income and makes financial appeals for mission and humanitarian aid organisations it supports. It provides a collection point for food donations to local foodbanks. The church has also made its buildings available for the use of various community and charitable organisations and activities and as a polling station.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Didsbury Baptist Church
Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

The short term and longer term aims and objectives.

The church's agreed aims are:

- 1 To follow Jesus by proclaiming the Kingdom of God in words and deeds in ways that are real and relevant to contemporary people and the society in which they live.
- 2 To invite people to respond to the Gospel of Jesus Christ in repentance, faith and commitment expressed through baptism and church membership and Christian service in the world.
- 3 To focus the church's mission and ministry by serving the people of Didsbury, while understanding and participating in God's wider mission.
- 4 To provide a Christian community in which all people, including those of other faiths and none, will be accepted, valued and welcomed as they are.
- 5 To provide a Christian community in which disciples of Jesus Christ have the opportunity to worship God, use their gifts and grow in their understanding and practice of Christian faith.
- 6 To be a church based on the order and principles of the Baptist denomination expressed in membership of the Baptist Union of Great Britain.
- 7 To be a church which recognises that it belongs to the one Church of Jesus Christ.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the period.

Although the Church is not a grant making body as such, it provides through its general funds for gifts to support a variety of Christian missionary organisations and through which the Church meets its objectives. All Baptist churches are encouraged to make a regular donation to Home Mission and BMS World Mission; Didsbury Baptist Church has observed this practice for many years and budgets to do so annually out of its income. It also supports Northern Baptist College as the local college for the training of Baptist ministers, with which it has had strong links for a long period.

The main achievements and performance of the charity during the period.

Worship and Prayer

Services of worship continue to be held every Sunday morning. The size of our post-pandemic congregation is increasing slightly, and we continue to livestream our Sunday morning service online to a small but significant number of people.

We continue to offer a Sunday Morning Young Church activity on the first and third Sunday mornings of each month.

Our regular Wednesday morning prayer gathering continues to be held online every Wednesday at 9am via Zoom.

Pastoral Care

The church generally offers weekly small group activities for Christian education, prayer and support either in the sanctuary or online via Zoom. During Lent we held an ecumenical study series based on the book *I Thirst* by Stephen Cottrell on Wednesday evenings.

In Holy Week, members of our congregation and guests gathered for a bring-and-share meal and family friendly Holy Communion service on Maundy Thursday.

In April, the church provided an all-day First Aid training course for 9 members of the congregation.

Some of our church members are unable to attend services and activities due to sickness or age. Our minister, Robert Parkinson, has visited all who have requested it, and continues to seek out those with pastoral needs and to meet, support, and pray with them in their homes or wherever appropriate.

Our membership numbers remained stable. Two people joined our membership but, sadly, one died, and we closed the reporting period with a membership of 50.

Didsbury Baptist Church
Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

Mission

During the reporting year, the church has continued to collect food items in support of our local foodbank, provide sandwiches for a local homelessness outreach, participated in Christian Aid appeals, supported the work of BMS World Mission and supported the work of Baptist Home Mission, the NWBA 'Count Me In' scheme and Northern Baptist College.

Our weekly drop-in coffee morning activity, Friday Friends, met every Friday morning in the sanctuary from 10.30am until 12.30pm. While all are welcome, the event largely attracts older people in need of company and social interaction. Between 8 and 15 people were usually in attendance.

The Church agreed to prepare to run an Alpha Course in the Autumn of 2023 as one way of introducing others to the Christian faith. A team was recruited, and Alpha team training sessions were held in June 2023.

Ecumenical Relationships

Didsbury Baptist Church is a member of Churches Working Together in Didsbury. Our minister, Robert Parkinson, attends regular Clergy and Leaders' gatherings and the church participates in the annual pulpit exchange and in services and events organised by the group. We participated again, for example, in the annual ecumenical Pulpit Exchange during the Week of Prayer for Christian Unity and in the annual ecumenical Lent Course. We also participated in the annual Free Churches' Good Friday Service that took place at East Didsbury Methodist Church. Didsbury Baptist Church hosted the ecumenical World Day of Prayer in March 2023.

The Church Building

In fulfilment of the church's aims to serve the people of the local area, the premises are used by many community groups and for a great variety of community activities. The sanctuary regularly functions as a concert venue, rehearsal space, and day-conference site. It is used regularly as a polling station and as a hub for community gatherings.

The Church commissioned a Quinquennial Buildings Review in January that identified various items requiring attention. These were noted and prioritised. In July, work was carried out to repair pointing failures on several of the buttresses, as well as repair work to the boundary wall of the property. Further pointing failures on several remaining buttresses were identified and the trustees are planning for repairs to be carried out soon, in addition to the other improvements noted in the buildings review. The additional expenditure which will be required has been included in the budget for the 2023/2024 financial year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are appointed at Church Members Meetings.

The policies and procedures for the induction and training of trustees.

Information for new Charity Trustees.

The Charity Trustees will make available to each new Charity Trustee, on or before his or her first appointment:

- a copy of the constitution and any amendments made to it;
- a copy of the Church's latest trustees' annual report and statement of accounts; and
- a summary of key issues that have recently been under consideration by the Charity Trustees with sufficient background information to enable the newly appointed Charity Trustee to gain an understanding of the ways of working among the Charity Trustees with the intention that a newly appointed Charity Trustee will be helped to understand the work of the Church and their responsibilities so as to contribute positively to Charity Trustees meetings as soon as possible after their appointment.

Didsbury Baptist Church
Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

Financial review of the position at the reporting date, 31 August 2023 .

The transfer of the church's assets from the unincorporated association to the CIO took place on 1 January 2023 and the narrative below relates to financial activities between that date and the standard end of the church's financial year on 31 August 2023.

General Fund

Receipts

Thanks to the continued generosity of members of the church and congregation £33,438 was received through general giving. These donations are made predominantly by standing order, but the taking of an offering during Sunday worship services was reinstated during the period and has led to an increase in cash giving compared with the two previous financial years.

There were also some donations via the Charities Aid Foundation, a one-off donation direct to the church and some miscellaneous donations for specific purposes, including the Impact Weekend. Donations of £240 nominated specifically for the hardship fund were made.

A thanksgiving offering was taken in May to celebrate paying off the loan on the manse. This raised £602 which was donated to the North Western Baptist Association's 'Count me in' project.

Other receipts included:

- Lettings payments received during the period from January to August 2023 raised £17,648.
- £13,413 resulting from a retrospective Gift Aid claim covering 6 April 2021 to 12 June 2022.
- Attendees at Friday Friends contributed £475 to cover the costs of refreshments and other items, such as birthday cards. The church benefits from a net surplus, with expenditure on Friday Friends totalling £177.

Expenses

The cost of ordained ministry – gross stipend, employer's pension contribution, fees for visiting preachers and costs reimbursed to the minister- was £24,975.

Premises costs relate to both the church building and the manse. As the owner, the church pays the council tax on the manse, plus the water rates and boiler maintenance; the minister receives an allowance as part of the stipend towards heating and lighting. The church pays the buildings insurance for the manse plus the church's own insurance (including Employer's and Public Liability). The cost of light, heat and power (£6,990) applies to the church buildings only. The figure for cleaning and waste management includes purchase of supplies, waste disposal and window cleaning. The cleaner's pay is categorised elsewhere.

Budgeted donations of £4,470 were made to other causes (BMS World Mission, Baptist Home Mission and Northern Baptist College), plus some additional receipts for BMS Birthday scheme which were processed through the church account. The thanksgiving donation to NWBA 'Count me in' was noted above.

At 31 August 2023 the current account stood at £19,013.

Investment Fund

At 31 August 2023, the investment account with the Baptist Union was valued at £100,629.34, including interest of £1,546, accrued from 1 January – 31 August 2023.

Of this £45,000 was designated as reserves (2022/2023).

Manse loan

The final instalment of the manse loan was paid off in February 2023, and the church has no other loans or debts outstanding.

Policies on reserves.

Reserves are held to ensure that the church could manage a significant downturn in either rentals receipts or membership giving. Reserves have been set aside to cover around 50% of budgeted expenditure over a year (rounded down where activities could be postponed). This is reassessed annually by the Trustees and approval is sought from the members when a new budget is presented. For the financial year 2021/2022 the reserves were set at a level of £40,000; for the financial year 2022/2023 the reserves were £45,000.

Didsbury Baptist Church
Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them, factors likely to affect future financial performance and summary of plans for the future and the trustees' perspective of the future direction of the charity.

The major risks to which the Church is exposed consist of potential buildings failures, loss of income, and potential harmful behaviour. Policies are therefore maintained for finance, human resources, safeguarding, data protection and health and safety.

In addition to its regular activities, the Church has agreed to offer an Alpha Course for the purpose of evangelisation and catechesis.

Details of The Independent Examiner

Eric Langer BSc FCA

ICAEW
8-10 Gatlley Road
Cheadle
Cheshire
SK8 1PY

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Didsbury Baptist Church
Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

23/11/2023

This report was approved by the board of trustees on



.....
Stephen Elliott
Trustee



.....
Aileen Doherty
Trustee

Didsbury Baptist Church

Report of the Independent Examiner to the Trustees of the charity on the accounts for the period ended 31 August 2023

I report to the trustees on my examination of the accounts of Didsbury Baptist Church (the Trust) for the period ended 31 August 2023.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.



.....
Eric Langer BSc FCA - Independent Examiner
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 24 November 2023

Didsbury Baptist Church - Statement of Financial Activities for the period ended 31 August 2023

Statement of Financial Activities for the period ended 31 August 2023

	SOR P Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	44,922	440	45,362
Charitable activities	A2	6,762	-	6,762
Other trading activities	A3	10,886	-	10,886
Investments	A4	1,599	-	1,599
Other	A5	447,897	1,035	448,932
Total income	A	512,066	1,475	513,541
Expenditure on:				
Charitable activities	B2	64,584	-	64,584
Total expenditure	B	64,584	-	64,584
Net income for the year		447,482	1,475	448,957
Net income after transfers	A-B-C	447,482	1,475	448,957
Net movement in funds		447,482	1,475	448,957
Reconciliation of funds:-	E			
Total funds carried forward		447,482	1,475	448,957

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 26 form an integral part of these accounts.

Didsbury Baptist Church - Statement of Financial Activities for the period ended 31 August 2023

Didsbury Baptist Church - Resources applied in the period ended 31 August 2023 towards fixed assets for Charity use:-

	2023
	£
Funds generated in the year as detailed in the SOFA	448,957
Resources applied on functional fixed assets	(320,000)
Net resources available to fund charitable activities	<u>128,957</u>

Movements in revenue and capital funds for the period from 27 March 2022 to 31 August 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Recognised gains and losses before transfers	447,482	1,475	448,957
Closing revenue funds	<u>447,482</u>	<u>1,475</u>	<u>448,957</u>

Designated revenue funds included within the unrestricted funds above

	Total Funds 2023 £
At 27 March	-
Transfer (to)/from revenue accumulated funds	45,000
At 31 August	<u>45,000</u>

The purposes for which these funds have been designated are described in Note 18 to the accounts.

Summary of funds	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Revenue accumulated funds	402,482	1,475	403,957
Revenue designated funds	45,000	-	45,000
Total funds	<u>447,482</u>	<u>1,475</u>	<u>448,957</u>

The notes attached on pages 15 to 26 form an integral part of these accounts.

Didsbury Baptist Church - Statement of Financial Activities for the period ended 31 August 2023

**Didsbury Baptist Church
Income and Expenditure Account for the period from 27 March 2022 to 31 August 2023 as required
by the Companies Act 2006**

	2023
	£
<i>Income</i>	
Income from operations	63,010
Investment income and interest	
Interest receivable	1,599
Other operating income	448,932
Gross income in the period before exceptional items	<u>513,541</u>
Gross income in the period including exceptional items	<u>513,541</u>
<i>Expenditure</i>	
Charitable expenditure, excluding depreciation and amortisation	38,634
Governance costs	25,944
Interest payable	6
Total expenditure in the period	<u>64,584</u>
Net income before tax in the financial year	448,957
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	<u>448,957</u>
Retained surplus for the financial year	<u>448,957</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 26 form an integral part of these accounts.

Didsbury Baptist Church - Balance Sheet as at 31 August 2023

	SORP		
	Notes	Ref	2023
			£
Fixed assets		A	
Tangible assets	9	A2	320,000
Current assets		B	
Debtors	10	B2	13,917
Cash at bank and in hand		B4	119,767
Total current assets			133,684
Creditors: amounts falling due within one year	11	C1	(4,727)
Net current assets			128,957
The total net assets of the charity			448,957

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds			
Restricted Revenue Funds	15	D2	1,475
			1,475
Unrestricted Funds			
Unrestricted Revenue Funds	15	D3	402,482
			402,482
Designated Funds			
Designated Revenue Funds	15	D3	45,000
			45,000
Total charity funds			448,957

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Stephen Elliott
Trustee



Aileen Doherty
Trustee

Approved by the board of trustees on 23/11/2023

The notes attached on pages 15 to 26 form an integral part of these accounts.

Didsbury Baptist Church

Cash Flow Statement for the period from 27 March 2022 to 31 August 2023

		2023
		£
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A	<u>119,001</u>
Cash flows from investing activities		
Interest received		1,599
Cash flows from financing activities		
Repayment of amounts borrowed		(833)
Net cash provided by financing activities	C	<u>(833)</u>
Overall cash provided by all activities	A+B+C	<u><u>119,767</u></u>

Cash movements

Change in cash and cash equivalents from activities in the period ended 31 August 2023	119,767
Cash and cash equivalents at 27 March 2022	-
Change in cash and cash equivalents due to exchange rate movements	-
Cash at bank and in hand less overdrafts at 31 August	<u><u>119,767</u></u>

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	448,957
Adjustments for :-	
Dividends, interest and rents from investments	(1,599)
Decrease in debtors	5,840
Increase in creditors, excluding loans	(716)
Funds transferred from previous entity excluding bank, cash and loan	(333,481)
Net cash provided by operating activities	A <u><u>119,001</u></u>

Analysis of cash and cash equivalents

	2023
	£
Cash in hand for the period ended 31 August 2023	119,767
Total cash and cash equivalents	<u><u>119,767</u></u>

Analysis of change in net debt

	At start of period	Cash Flows and at end of period
Cash	-	119,767
Total	<u><u>-</u></u>	<u><u>119,767</u></u>

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and 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), Charities SORP(FRS102), as amended by Update Bulletin 1. The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Risks and future assumptions

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an incorporated trust registered in England. The principal address of the charity is School Lane/Beaver Road, Manchester, M20 6SX.

Policies relating to categories of income and income recognition.

Nature of income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Categories of Income

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

Didsbury Baptist Church

Notes to the Accounts for the period from 27 March 2022 to 31 August 2023

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

The Manse property is stated at cost.

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Pensions - defined contribution schemes

The charity contributes to the Baptist Pension Scheme, which since 1st January 2015 has been a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the church there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the church.

4 Net surplus in the financial year

2023
£

The net surplus in the financial year is stated after charging:-

Trustees' remuneration	21,517
Pension costs	2,627
Auditors' remuneration	-
	<hr/>
Number of trustees to whom benefits accrued under money purchase pension schemes	1
	<hr/>

5 Interest payable

2023
£

Loan interest	6
	<hr/>
	<hr/>

Didsbury Baptist Church

Notes to the Accounts for the period from 27 March 2022 to 31 August 2023

6 Staff costs and emoluments

Salary costs	2023
	£
Gross Salaries excluding trustees and key management personnel	7,624
Trustees' Remuneration as detailed in note 8	21,517
Other benefits paid to trustees, as detailed in note 8	2,627
Total salaries, wages and related costs	<u>31,768</u>
Numbers of full time employees or full time equivalents	2023
The average number of total staff employed in the period was	<u>3</u>
Engaged on charitable activities	2
Engaged on management and administration	1
	<u>3</u>
The details of remuneration paid to trustees is shown in note 8	
No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.	
Highest paid employee	
The remuneration in the period year was	21,517
Pension contributions paid by the employer	2,627
Total remuneration package included in total salaries above	<u>24,144</u>

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

	2023
	£
Remuneration payable to trustees or connected persons	
Total remuneration	<u>21,517</u>

In accordance with the Constitution Minister or Ministers appointed by the Church are Charity Trustees they will be entitled to be paid an agreed and reasonable remuneration or stipend out of the funds of the Church provided that a majority of the Charity Trustees at any given time do not benefit under this provision.

In addition to the minister's stipend, the payments made to other Trustees were for the reimbursement of expenses lawfully incurred on behalf of the church.

	2023
	£
Pension payments relating to trustees or connected persons	
Rev R Parkinson	2,627
	<u>2,627</u>

Didsbury Baptist Church

Notes to the Accounts for the period from 27 March 2022 to 31 August 2023

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings £	Total £
Cost		
Additions	320,000	320,000
At 31 August 2023	<u>320,000</u>	<u>320,000</u>
Depreciation		
At 31 August 2023	<u>-</u>	<u>-</u>
Net book value At 31 August 2023	<u>320,000</u>	<u>320,000</u>
At 26 March 2022	<u>-</u>	<u>-</u>

10 Debtors

	2023 £
Trade debtors	100
Prepayments and accrued income	13,746
Other debtors	71
	<u>13,917</u>

11 Creditors: amounts falling due within one year

	2023 £
Trade creditors	495
Accruals	3,249
PAYE, NIC VAT and other taxes	943
Other creditors	40
	<u>4,727</u>

12 Pension commitments

The Church contributes to the pension scheme operated by the Baptist Union for its Ministers. The Church has accounted for this as a defined contribution scheme. The Baptist Union operates as sponsoring employer for the scheme. The assets of the scheme are held separately from those of the Church in an independently administered fund.

Over the years, several ministers have been members of the Baptist Union Ministers' Pension Scheme. At the present time, one serving minister is a member of the scheme in respect of which the church makes pension contributions. In recent years, the BU Pension Trustee has increased the level of contribution to include an element to meet the pension scheme deficit in respect of past service of current and retired Ministers.

In 2021, The BU approved a "Family solution" whereby it has contributed £33m to the pension scheme. This has reduced the overall obligation for employer churches and has shortened the period over which additional contributions have to be paid from 2039 back to 2029.

A subsequent valuation of the fund in 2022 saw the deficit fall to £nil and therefore no potential liability for the Church. The additional monthly contribution is now £1.

13 Income and Expenditure account summary

	2023 £
At 27 March 2022	-
Surplus after tax for the year	448,957
At 31 August 2023	<u>448,957</u>

Didsbury Baptist Church

Notes to the Accounts for the period from 27 March 2022 to 31 August 2023

14 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	320,000	-	-	320,000
Current Assets	87,209	45,000	1,475	133,684
Current Liabilities	(4,727)	-	-	(4,727)
	402,482	45,000	1,475	448,957

15 Change in total funds over the period as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 16 £	See Note 17 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	-	447,482	(45,000)	402,482
Designated Revenue Funds	-	-	45,000	45,000
Total unrestricted and designated funds	-	447,482	-	447,482
Restricted funds:-				
Hardship Fund	-	1,275	-	1,275
Impact Weekend Fund	-	200	-	200
Total restricted funds	-	1,475	-	1,475
Total charity funds	-	448,957	-	448,957

16 Analysis of movements in funds over the period as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	512,066	(64,584)	-	447,482
Restricted funds:-				
Hardship Fund	1,275	-	-	1,275
Impact Weekend Fund	200	-	-	200
	513,541	(64,584)	-	448,957

17 Details of transfers between funds in the period as shown in Note 15

The transfers shown in note 15 above are:-

	2023
	£
To/(from) Unrestricted Revenue Funds	(45,000)
To/(from) Designated Revenue Funds	45,000
Net transfers	-

£45,000 was transferred to Designated Revenue Funds to create a Strategic Reserve Fund.

Didsbury Baptist Church

Notes to the Accounts for the period from 27 March 2022 to 31 August 2023

18 The purposes for which the funds as detailed in note 15 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Revenue Funds	Strategic Reserve Fund. Reserves are held to ensure that the church could manage a significant downturn in either rentals receipts or membership giving. Reserves have been set aside to cover around 50% of budgeted expenditure over a year (rounded down where activities could be postponed). This is reassessed annually by the Trustees and approval is sought from the members when a new budget is presented. For the financial year 2021/2022 the reserves were set at a level of £40,000; for the financial year 2022/2023 the reserves were £45,000.

Restricted funds:-

Hardship Fund	The purpose of the Hardship Fund is to allow for financial help to be given to those in urgent need. This can be to members of the church and congregation, or members of the public who ask for assistance. It is usually given as a response to a pastoral need, which may be identified to and/or by the minister or a trustee.
Impact Weekend Fund	Funds to be spent on the Impact Weekend

19 Ultimate controlling party

The charity is under the control of its legal members.

If the Church is wound up, the members of the Church have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Didsbury Baptist Church

Detailed analysis of income and expenditure for the period from 27 March 2022 to 31 August 2023 as required by the SORP

24 Investment income

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Bank Interest Receivable		1,565	-	1,565
Non Bank interest receivable		34	-	34
Total investment income	A4	1,599	-	1,599

25 Other income and gains

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
<i>Current year</i>				
Friday Friends group		475	-	475
Sundry other income		206	-	206
Insurance claims - Revenue items		2,110	-	2,110
Transfer from previous entity		445,106	1,035	446,141
Total other income	A5	447,897	1,035	448,932

26 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
<i>Current Year</i>				
Travel		158	-	158
Ministers book allowance		86	-	86
Assembly / conference fees		250	-	250
Visiting Preachers		337	-	337
Publicity		134	-	134
Young Church		97	-	97
Worship material		264	-	264
Friday Friends group expenses		163	-	163
Tea/coffee/flowers		167	-	167
Total direct spending	B2a	1,656	-	1,656

27 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
<i>Current Year</i>				
Home Mission		2,070	-	2,070
BMS World Mission		2,080	-	2,080
Northern Baptist College		320	-	320
Gifts		602	-	602
Total grantmaking costs	B2c	5,072	-	5,072

Didsbury Baptist Church

Detailed analysis of income and expenditure for the period from 27 March 2022 to 31 August 2023 as required by the SORP

28 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
<i>Employee costs not included in direct costs</i>			
Salaries - Administrative staff	2,211	-	2,211
Other salaries	5,413	-	5,413
Training / conference fees	380	-	380
<i>Premises Expenses</i>			
Rates and water charges	2,078	-	2,078
Light heat and power	6,990	-	6,990
Cleaning and waste management	1,035	-	1,035
Premises repairs, renewals and maintenance	6,840	-	6,840
Property insurance	1,555	-	1,555
Telephone and broadband expenses	847	-	847
<i>Administrative overheads</i>			
Stationery and printing	144	-	144
Subscriptions to periodicals	749	-	749
Equipment, repairs, expenses and maintenance	714	-	714
Licences & Permits	343	-	343
Officers expenses	31	-	31
<i>Professional fees paid to advisors other than the auditor or examiner</i>			
Other legal and professional	2,506	-	2,506
<i>Financial costs</i>			
Bank charges	70	-	70
Loan interest	6	-	6
Total support costs - Current Year	31,912	-	31,912

29 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Independent Examiner's fees	1,800	-	1,800
Trustees' remuneration	21,517	-	21,517
Trustees Defined benefit pension costs	2,627	-	2,627
Total Governance costs	25,944	-	25,944

Didsbury Baptist Church

Detailed analysis of income and expenditure for the period from 27 March 2022 to 31 August 2023 as required by the SORP

30 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Total direct spending	B2a	1,656	-	1,656
Total grantmaking costs	B2c	5,072	-	5,072
Total support costs	B2d	31,912	-	31,912
Total Governance costs	B2e	25,944	-	25,944
Total charitable expenditure	B2	64,584	-	64,584

Didsbury Baptist Church

Activity analysis of Income and expenditure for the for the period from 27 March 2022 to 31 August 2023

This analysis is classified by activity and not by conventional nominal descriptions.

31 Analysis of income by activity

	SOFA ref	2023 £
Activity		
Income from charitable activities		
Baptist Church		475
Income from other, non charitable, trading activities		
Other non charitable activities		17,648
Summary of Total Income, including the items above		
Charitable activities	A2	6,762
Other activities	A3	10,886
Donations & Legacies	A1	45,362
Investment income	A4	1,599
Other income	A5	448,932
Total income as shown in the SOFA	A	513,541
Categories of income		
Income from exchange transactions		513,541

32 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total
	2023 £	2023 £	2023 £	2023 £
Baptist Church				
Direct costs	1,656	-	-	1,656
Employee costs not included in direct costs	-	8,004	-	8,004
Premises expenses	-	19,345	-	19,345
Administrative overheads	-	1,981	-	1,981
Professional fees	-	2,506	-	2,506
Financial costs	-	76	-	76
Grantmaking costs	-	-	5,072	5,072
Total Baptist Church	1,656	31,912	5,072	38,640

Didsbury Baptist Church

Activity analysis of Income and expenditure for the for the period from 27 March 2022 to 31 August 2023

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total
	2023	2023	2023	2023
	£	£	£	£
Total Baptist Church	1,656	31,912	5,072	38,640
Total Governance costs as detailed in Note 29	-	25,944	-	25,944
Total charitable expenditure	1,656	57,856	5,072	64,584

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 30

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads
Baptist Church	25,944	76	8,004	23,832
Grand Total	25,944	76	8,004	23,832

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total
	2023	2023	2023	2023
	£	£	£	£
Baptist Church	-	-	5,072	5,072
	-	-	5,072	5,072

Fuller details of grants made and related costs, including support costs, are shown in note 27.

33 Analysis of non charitable expenditure by activity

Activity

Governance costs	Governance costs 2023
	£
Other Expenditure - Governance costs as detailed in Note 29	25,944