



Aylesham Baptist Free Church
Trustees Report & Financial Statements
Year ended 31 December 2024

Shapes

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
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AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES AND PROFESSIONAL ADVISORS

Registered charity name	Aylesham Baptist Free Church
Charity number	1200799
Correspondence address	Aylesham Baptist Free Church Dorman Avenue South Aylesham Kent
Trustees	Ms L Moncaster Mr D Mulford Mrs R Stanley Ms A Moulton
Independent Examiner	Mr J Leeves FCA DChA Shapes The Buttery Highland Court Farm Bridge Kent CT4 5HW
Bankers	Barclays Bank 13 Fremlin Walk Maidstone ME14 1QG

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 TRUSTEES ANNUAL REPORT

The trustees present their report and the financial statements of the charity for the year ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of trustees and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the charity during the year were as follows:

Ms L Moncaster
Mr D Mulford
Mrs R Stanley
Ms A Moulton

STRUCTURE, GOVERNANCE AND MANAGEMENT

Aylesham Baptist Free Church is an independent Baptist church, affiliated with the **South Eastern Baptist Association (SEBA)** and the **Baptist Union of Great Britain**.

The church is governed in accordance with our **church constitution** and **charity regulations**. Major decisions are made at church members' meetings. Trustees are elected from among the church membership.

The church currently has **30 members**, supported by a much wider community of attendees, friends, and volunteers.

We are deeply grateful to our committed team of **volunteers** who help with all aspects of church life, including:

- Preparing and serving hot drinks
- Greeting people at the door
- Arranging flowers
- Setting up tables and chairs
- Leading children's groups
- Preaching and leading services
- Cleaning and maintaining the building

Without their generous service, the day-to-day running of the church would not be possible. We are especially thankful to those who stepped into leadership and preaching roles during our minister's leave.

RISK MANAGEMENT

The trustees have regularly and actively reviewed the risks faced by the charity. The trustees have examined all risks, including financial risk, operational risk and business risk and confirm that procedures to mitigate significant risks are in place, regularly reviewed and where necessary revised.

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES ANNUAL REPORT (continued)

OBJECTIVES AND ACTIVITIES

The purpose of Aylesham Baptist Free Church is to advance the Christian faith and support the spiritual, emotional, and social wellbeing of people in Aylesham and the wider area. We do this in accordance with Baptist principles, through worship, outreach, practical care, and community engagement.

We offer regular opportunities for worship, teaching, prayer, and fellowship. We also provide safe, inclusive spaces for people to meet, connect, and receive support. Through a mix of local activities, volunteering, and partnerships, we seek to embody our Christian values of love, hospitality, inclusion, and generosity.

Key regular activities include:

- Weekly Sunday worship with a dedicated **children's group**.
- A **monthly community meal** for those who eat alone, offering food and friendship.
- A **weekly Renew Wellbeing café** for individuals facing mental health challenges.
- A **Wednesday evening prayer meeting**.
- A **weekly toddler group** serving local families.
- Support for the **Loved charity** (Uganda) and **African Pastors Fellowship** through giving and prayer.
- Shared worship and events with local churches, particularly **St Peter's Church in Aylesham**, including the **Remembrance service** and **Good Friday Easter Trail**.

PUBLIC BENEFIT

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Aylesham Baptist Free Church offers benefit to the public by:

- Providing opportunities for worship, community, and spiritual growth.
- Hosting regular mental health and wellbeing spaces (e.g. Renew café).
- Providing free and low-cost hospitality events (e.g. monthly meal).
- Supporting families with children through our toddler group and Sunday children's group.
- Offering space for community groups and organisations.
- Supporting global charities helping vulnerable children and church leaders overseas.
- Promoting inclusion, diversity, and safeguarding within all church activities.

All services are offered freely or at minimal cost, and we strive to remove barriers to access and participation wherever possible.

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES ANNUAL REPORT (continued)

ACHIEVEMENTS AND PERFORMANCE

Worship and Pastoral Ministry

- Regular Sunday services have continued throughout the year, supported by a wide range of volunteers and lay leaders.
- In May, our minister **Laura Moncaster** began **adoption leave**, and since then, **church members and guest preachers** have stepped up to ensure continuity of worship and teaching.
- We celebrated **two baptisms** this year – one at the beach and one in our church's baptismal pool, both joyful and significant events in the life of our church.

Community Engagement and Support

- Our **Renew 61 café** has become a vital weekly space for individuals experiencing isolation, anxiety, or other mental health challenges.
- The **monthly meal** continues to bring people together in a welcoming and non-judgemental environment, particularly benefiting those who live alone.
- The **toddler group** remains popular, providing connection and support for young families in the community.

Partnership and Outreach

- We have maintained meaningful partnerships with other churches in the village, particularly **St Peter's**, with whom we held joint services and outreach events.
- We continue to support the work of **Loved**, a charity founded by Bex Henderson to support vulnerable children in Uganda, and the **African Pastors Fellowship**, which equips church leaders in East Africa.

Inclusion and Safeguarding

- Following a period of reflection and discussion, our membership voted to become an **inclusive church**, affirming and welcoming members of the **LGBTQ+ community**. This decision was made by a large majority and did not result in any resignations.
- **Abigail Mulford**, our designated **Safeguarding Lead**, has ensured that all relevant volunteers are **DBS checked** and has arranged **Level 2 and 3 safeguarding training** through the Baptist Union. Our safeguarding procedures are regularly reviewed and remain up to date.

Building and Facilities

- We undertook significant work on our **church building** this year:
 - A **new roof** was installed after the previous one began leaking. While this used a large portion of our savings, we also secured a **grant** to help with the cost.
 - **New doors** were fitted, and **smaller prayer rooms redecorated** with help from volunteers.
- We are incredibly grateful for the time and energy given by members of our congregation who carried out the redecorating and maintenance tasks.

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES ANNUAL REPORT (continued)

- The church premises continue to serve the wider community. Although we lost a key hirer (AIM Dance Group), we are pleased that **Blossom Tree Pre-School**, led by Esme, will begin using the premises from **November 2025**.

FINANCIAL REVIEW

Total income for the period was £68,636 (2023: £57,553). The church received income from donations, Gift Aid recovery, rental income and a number of small grants in the year.

Expenditure for the period was £72,382 (2023: £61,813) leaving carried forward funds of £11,233 (2023: £14,979).

Ensuring overcharged utility payments were received back and securing grants to support roof repairs and redecoration of the church buildings were key wins in the year.

PLANS FOR FUTURE PERIODS

In 2025 Laura will be taking maternity leave so the running of the church activities will need to be covered by volunteers.

Plans to explore a social housing development will continue to be pursued although unlikely to be finalised in the next twelve months.

We will also look for more opportunities to make people welcome in our community.

RESERVES POLICY

The trustees have considered the reserve levels required based on the ongoing needs of the charity. Based on the current activity and regular expenditures this is deemed to be between 3-6 months of expenditure. The reserves level is reviewed at trustee meetings on an ongoing basis and plans made to support expected expenditure put in place when required.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting 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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees on 31 October 2025

Mrs R Stanley

Mr D Mulford

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AYLESHAM BAPTIST FREE CHURCH

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Shapes, The Buttery
Highland Court Farm
Bridge, Canterbury
CT4 5HW

Jim Leeves FCA DChA
31 October 2025

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

RECEIPTS AND PAYMENTS ACCOUNTS

	Note	31 Dec 2024 Unrestricted Funds	31 Dec 2024 Restricted Funds	31 Dec 2024 Total Funds	31 Dec 2023 Total Funds
Receipts					
Weekly offerings		£24,483	-	£24,483	£32,061
Donations and other income	2	£6,425	£826	£7,251	£2,527
Gift Aid		£6,494	-	£6,494	-
Rents and contributions for use of premises		£20,208	-	£20,208	£14,042
Grants received	3	-	£9,600	£9,600	-
Raised for other causes	4	-	£600	£600	£8,923
Total Receipts		£57,610	£11,026	£68,636	£57,553
Payments					
Ministry	5	£20,358	-	£20,358	£23,226
Mission	6	£1,562	£317	£1,879	£4,957
Upkeep of church premises	7	£28,386	£10,426	£38,812	£26,803
Amounts passed on to other causes	8	£2,347	£7,855	£10,202	£6,087
Governance costs		£1,131	-	£1,131	£700
Total Payments		£53,784	£18,598	£72,382	£61,813
Net receipts / (payments) for the year		£3,826	(£7,572)	(£3,746)	(£4,260)
Cash balance at previous year end		£6,230	£8,749	£14,979	£19,239
Cash balance at current year end		£10,056	£1,177	£11,233	£14,979

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF ASSETS AND LIABILITIES

	Note	31 Dec 2024 Unrestricted Funds	31 Dec 2024 Restricted Funds	31 Dec 2024 Total Funds	31 Dec 2023 Total Funds
Assets					
Bank and other cash balances					
Barclays Bank Current Account		£3,056	£1,177	£4,233	£2,369
Barclays Bank Ukraine Account		-	-	-	£7,029
Barclays Bank Savings Account		<u>£7,000</u>	<u>-</u>	<u>£7,000</u>	<u>£5,581</u>
		£10,056	£1,177	£11,233	£14,979
Current Assets					
HMRC Gift Aid		£4,084	-	£4,084	£4,955
Utilities refund		-	-	-	£8,112
Fixed Assets	10				
Church Building		£913,029	-	£913,029	£913,029
Manna House		£393,502	-	£393,502	£393,502
Other church contents		£50,000	-	£50,000	£50,000
Total Assets		£1,370,671	£1,177	£1,371,848	£1,384,577
Liabilities					
Community Project grant to be repaid		-	-	-	-
Pension Scheme liability	11			Baptist Pension Scheme - see notes	Baptist Pension Scheme - see notes

The accounts and statement of assets and liabilities set out on pages 1 & 2 relating to the year ending 31 December 2024 are as approved by the deacons.

Signed:

Dominic Mulford

Rachel Stanley

31 October 2025

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS

1. Basis of accounts

These accounts have been prepared on a 'receipts and payments' basis and in accordance with Section 133 Charities Act 2011.

On 7 March 2024 the assets, liabilities and activity of the former unincorporated charity were formally passed to Aylesham Baptist Church CIO (registered charity number 1200799).

In accordance with the charity SORP merger accounting has been used to prepare the accounts for the full period from 1 January 2024 to 31 December 2024. No other changes to the charity were made other than to the legal form.

See note 12 for further disclosure information.

2. Donations and other income

	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Total Funds
Horley Baptist Church	-	-	-	£1,600
Utility Contribution	£4,997	-	£4,997	-
Other individual donations	£1,428	-	£1,428	£927
Fundraising for roof	-	£826	£826	-
Total Donations and Other Income	£6,425	£826	£7,251	£2,527

3. Grants received

	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Total Funds
Roof grants (restricted)	-	£7,000	£7,000	-
Benefact Trust (restricted)	-	£2,600	£2,600	-
Total Grants	-	£9,600	£9,600	-

4. Raised for other causes

	2023 Unrestricted Funds	2023 Restricted Funds	2023 Total Funds	2022 Total Funds
Ukraine giving (restricted)	-	£600	£600	£8,823
One off collection for appeals	-	-	-	£100
Total Raised for other causes	-	£600	£600	£8,923

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS (continued)

5. Ministry

	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Total Funds
Minister's stipend	£12,882	-	£12,882	£12,204
Pension contribution and deficit payment	£3,972	-	£3,972	£4,126
Minister in training	-	-	-	£1,400
Minister expenses	£2,912	-	£2,912	£2,487
Manse utilities	£319	-	£319	£2,909
Manse repairs	£273	-	£273	£140
Total Ministry	£20,358	-	£20,358	£23,266

The Minister acts as one of the church's trustees and receives remuneration and other benefits in respect of her services as Minister, including the provision of manse accommodation owned by the church.

6. Mission

	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Total Funds
Home Mission	-	-	-	£1,200
SEBA	£1,200	-	£1,200	£2,300
Renew 61 and Youth Renew (restricted)	£362	£317	£679	£1,369
Pantomime (restricted)	-	-	-	£88
Total Mission	£1,562	£317	£1,879	£4,957

7. Upkeep of church premises and administration

	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Total Funds
Lighting and heating	£853	-	£853	£13,356
Water	£4,893	-	£4,893	£2,467
Cleaning	£4,258	-	£4,258	£3,606
Insurance	£1,894	-	£1,894	£1,746
Repairs and maintenance	£9,482	£10,426	£19,908	£1,968
Church expenses and sundry	£4,716	-	£4,716	£1,321
Council Tax	£2,290	-	£2,290	£2,184
BUGB	-	-	-	£155
Total Upkeep of church premises and administration	£28,386	£10,426	£38,812	£26,803

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS (continued)

8. Amount passed on to other causes

	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Total Funds
Bex Loved Orphanage Centre	£1,150	-	£1,150	£1,200
Other gifts	£389	£226	£615	£1,155
Ukraine family support	-	£7,629	£7,629	£3,732
Toddler and youth	£808	-	£808	-
Total for other causes	£2,347	£7,855	£10,202	£6,087

9. Restricted fund analysis

	2024 Balance brought forward	2024 Incoming funds	2024 Outgoing funds	2024 Balance carried forward
Collections	£40	-	-	£40
Ukraine family	£8,392	£600	(£7,855)	£1,137
Renew 61 Project	£317	-	(£317)	-
Roof repairs	-	£7,826	(£7,826)	-
Benefact trust	-	£2,600	(£2,600)	-
Restricted fund totals	£8,749	£11,026	(£18,598)	£1,177

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS (continued)

10. Assets Held for the Church's own use

The church is the beneficial owner (subject to the relevant trusts) of the following assets, the legal title to which is held by the church's custodian trustee the Baptist Union Corporation Ltd:

- Church premises at Dorman Avenue South, Aylesham valued in the accounts at £913,029 (2023: £913,029) based on insured value
- Church manse at Dorman Avenue South, Aylesham valued in the accounts at £393,502 (2023: £393,502) based on insured value
- The church also owns fixtures, furniture and equipment with an insured value of £50,000 (2023: £50,000)

11. Pension Scheme Liabilities

The Church was previously a participating employer of the Baptist Pension Scheme ("the Scheme"), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of the Employer and the other participating employers.

On 30th June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. Just are now providing financial backing for all pensions provided through the Scheme's DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which recovery contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS (continued)

12. Transfer of Assets to CIO

Analysis of pre and post-merger components for the current period:

	2024 Aylesham Baptist Free Church (pre-merger)	2024 Aylesham Baptist Free Church CIO (pre-merger)	2024 Charity (post-merger)	2024 Combined Total
Total income	£17,309	-	£51,327	£68,636
Total expenditure	(£21,163)	-	(£51,219)	(£72,382)
Net income / (expenditure)	(£3,854)	-	£108	(£3,746)
Other gains /(losses)	-	-	-	-
Net Movement in Funds	(£3,854)	-	£108	(£3,746)

Analysis of previous reporting period:

	2023 Aylesham Baptist Free Church (pre-merger)	2023 Aylesham Baptist Free Church CIO (pre-merger)	2023 Charity (post-merger)
Total income	£57,553	-	£57,553
Total expenditure	(£61,813)	-	(£61,813)
Net income / (expenditure)	(£4,260)	-	(£4,260)
Other gains /(losses)	-	-	-
Net movement in funds	(£4,260)	-	(£4,260)
Total cash funds brought forward	£19,239	-	£19,239
Total cash funds carried forward	£14,979	-	£14,979

AYLESHAM BAPTIST FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS (continued)

Analysis of net assets at date of merger:

	7 Mar 2024 Aylesham Baptist Free Church	7 Mar 2024 Aylesham Baptist Free Church CIO	7 Mar 2024 Combined Total
Fixed Assets	£1,356,531	-	£1,356,531
Cash Balances	£11,125	-	£11,125
Represented by:			
Unrestricted funds	£9,567	-	£9,567
Restricted funds	£1,558	-	£1,558