

**Union Chapel Fallowfield (Baptist)**  
**Charity registration number: 1200903**  
**Trustees' Annual Report for the period**  
**From 1 April 2023 to 31 March 2024**

**Charity's principal address**

2b Wellington Road  
Fallowfield  
Manchester  
M14 6EQ

**Names of the charity trustees who manage the charity**

**Trustee name**

Mrs Margaret Edmonds  
Mr Andrew John Howes  
Mrs Nicola Samantha Hamilton  
Ms Lorna Richardson  
Ms Brenda Jane Marston  
Dr David Nicholas Garner

**Structure, Governance and Management**

Description of charity's trusts:	
Type of governing document	Constitution
How is the charity constituted?	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Election of trustees according to rules set out in the constitution. All charity trustees are Church members elected by the membership.
Former Charity	<p>In 2022 the trustees of Union Chapel Fallowfield (Baptist), an established congregation operating as a charitable unincorporated association under a constitution last revised on 4 December 2011, resolved to transfer the affairs to a Charitable Incorporated Organisation ('CIO').</p> <p>A CIO named 'Union Chapel Fallowfield (Baptist)' was formed and registered with the Charity Commission on 24 July 2022, Registration Number 200903.</p> <p>The affairs of the former unincorporated association were transferred to the CIO on 3 November 2023. The CIO and the former unincorporated association had identical membership and trustees.</p>

## Objectives and Activities

Summary of the purposes of the charity as set out in its governing document	<p>The principal purposes of the Church are:</p> <ul style="list-style-type: none"> <li>• Advancement of the Christian faith according to the principles of the Baptist denomination.</li> <li>• The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.</li> </ul>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	<p>The Church provides the following activities/services:</p> <ul style="list-style-type: none"> <li>• Worship services four times a month either in person or on Zoom</li> <li>• Junior Church classes during Sunday worship</li> <li>• Midweek meetings at certain seasons of the church year</li> <li>• Book group via Zoom</li> <li>• Church away weekends</li> <li>• Provides its buildings for the use of local community groups, including a playgroup, 12-step groups, a foodbank and as a polling station.</li> </ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	<p>The trustees have had regard to the Charity Commission guidance on public benefit in managing the activities.</p>

## Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	<p>Held weekly Sunday worship services at the chapel and also on Zoom.</p> <p>Provided Junior church classes during Sunday worship including trips to local museums</p> <p>Had regular midweek meetings, including book group via Zoom.</p> <p>The work of the church benefits the health and wellbeing of church members and also people who attend the activities on the premises.</p> <p>We let space in our buildings at low cost to six own-language speaking churches, three 12-step groups, seven music groups, three dance groups, five painting/craft groups, six exercise groups. The buildings were also used by a dementia support group, playgroup, Foodbank and as a polling station.</p> <p>We regularly made donations to other charities which share the objectives of the Church but have a wider reach, for example Baptist Mission Society and Northern Baptist College.</p>
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## Financial Review

Review of the charity's financial position at the end of the period	The total net assets as of 31/03/2024 for the year 01/04/23 to 31/03/24 were £558,668.29 with a net income of £45,587.26. Expenditure was largely in line with previous years.
Statement explaining the policy for holding reserves stating why they are held	We are aware that we currently have high capital reserves. At present we believe these are justified because of the uncertainty about the future of our buildings and the possibility that substantial capital expenditure may be required (probably in partnership with others) for the redevelopment of our existing buildings and/or new building on the Linton House site. We acknowledge that this should not continue indefinitely and is to be reviewed in 12 months' time when we trust our options will have become clearer.
Amount of reserves held	£518,594.20

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Nicola Samantha Hamilton	David Nicholas Garner
Position (eg Secretary, Chair, etc)	Trustee	Trustee
Date	11/01/2025	

**Union Chapel Fallowfield (Baptist)**  
**Charity Number 200903**  
**Annual accounts for the year ended 31 March 2024**  
**Statement of financial activities**

Recommended categories by activity	Notes	CIO and former Charity combined (Merger basis)				CIO only			Prior year funds
		Unrestricted funds	Restricted funds	Total funds	Prior year funds	Unrestricted funds	Restricted funds	Total funds	
		£	£	£	£	£	£	£	£
<b>Incoming resources (Note 3)</b>									
<b>Income and endowments from:</b>									
Donations and legacies		34,336	-	34,336	19,186	7,810	-	7,810	-
Charitable activities		4,042	-	4,042	3,500		-	-	-
Other trading activities		46,745	-	46,745	38,954	19,889	-	19,889	-
Investments		13,771	-	13,771	5,341	3,309	-	3,309	-
Other		3,924	-	3,924	-		-	-	-
<b>Total</b>	<b>1</b>	<b>102,818</b>	<b>-</b>	<b>102,818</b>	<b>66,981</b>	<b>31,008</b>	<b>-</b>	<b>31,008</b>	<b>-</b>
<b>Resources expended (Note 6)</b>									
<b>Expenditure on:</b>									
Charitable activities		57,231	-	57,231	49,342	18,661	-	18,661	-
<b>Total</b>	<b>2</b>	<b>57,231</b>	<b>-</b>	<b>57,231</b>	<b>49,342</b>	<b>18,661</b>	<b>-</b>	<b>18,661</b>	<b>-</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		45,587	-	45,587	17,639	12,347	-	12,347	-
<b>Net income/(expenditure)</b>		45,587	-	45,587	17,639	12,347	-	12,347	-
<b>Other recognised gains/(losses):</b>									
<b>Net movement in funds</b>		45,587	-	45,587	17,639	12,347	-	12,347	-
<b>Reconciliation of funds:</b>									
Total funds brought forward		805,036	18,830	823,866	806,227	-	-	-	-
Funds received from previous charity						838,276	18,830	857,106	
<b>Total funds carried forward</b>		<b>850,623</b>	<b>18,830</b>	<b>869,453</b>	<b>823,866</b>	<b>850,623</b>	<b>18,830</b>	<b>869,453</b>	<b>-</b>

**Union Chapel Fallowfield (Baptist)**  
**Charity Number 200903**  
**Annual accounts for the year ended 31 March 2024**  
**Balance Sheet**

	Note	CIO and former Charity combined (Merger basis)				CIO only			
		Unrestricted funds	Restricted funds	Total this year	Total last year	Unrestricted funds	Restricted funds	Total this year	Total last year
		£	£	£	£	£	£	£	£
		F01	F02	F04	F05	F01	F02	F04	F05
<b>Fixed assets</b>									
<b>Tangible assets</b>	3	769	-	769	769	769	-	769	-
<b>Investments</b>	4	310,000	-	310,000	310,000	310,000	-	310,000	-
<b>Total fixed assets</b>		310,769	-	310,769	310,769	310,769	-	310,769	-
<b>Current assets</b>									
<b>Prepayments</b> - Future Church weekend deposits		750	-	750	1,882	750	-	750	-
<b>Investments</b>		518,594	-	518,594	435,282	518,594	-	518,594	-
<b>Cash at bank and in hand</b>		39,340	-	39,340	77,393	39,340	-	39,340	-
<b>Total current assets</b>		558,684	-	558,684	514,557	558,684	-	558,684	-
<b>Creditors: amounts falling due within one year</b>									
Future Church weekend receipts		-	-	-	1,460	-	-	-	-
<b>Net current assets/(liabilities)</b>		558,684	-	558,684	513,097	558,684	-	558,684	-
<b>Total net assets or liabilities</b>		558,684	-	558,684	513,097	558,684	-	558,684	-
<b>Funds of the Charity</b>									
<b>Restricted income funds</b>			18,830	18,830	18,830		18,830	18,830	-
<b>Unrestricted funds</b>		850,623		850,623	805,036	850,623		850,623	-
<b>Revaluation reserve</b>				-				-	
<b>Total funds</b>		850,623	18,830	869,453	823,866	850,623	18,830	869,453	-

Signed by one or two trustees on behalf of all the trustees

Signature

Date

**Union Chapel Fallowfield (Baptist)**  
**Charity Number 200903**  
**Annual accounts for the year ended 31 March 2024**  
**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.

**Merger Accounting**

As noted in the trustees report the affairs of the former unincorporated association were transferred to a CIO on 3 November 2023. The CIO and the former unincorporated association had identical membership and trustees. The trustees have decided that, in order to show the affairs of the congregation in a true and fair manner the primary accounts of the congregation should be shown on a merger basis, combining the transactions of the CIO and the former unincorporated association. The individual accounts of the CIO are also shown separately for completeness.

**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.

**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.

**Expenditure**

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.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation. There is no charge to depreciation as the realizable value of the assets exceed the book value.

**Investment properties**

Investment property is included at fair value based on the recent disposal values of similar local properties.

**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.

**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.

**Union Chapel Fallowfield (Baptist)**  
**Charity Number 200903**  
**Annual accounts for the year ended 31 March 2024**  
**Notes to the accounts**

**Note 1**                      **Analysis of income**

	Analysis	Unrestricted funds	Restricted funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	19,630	-	19,630	19,185
	Gift Aid	14,706	-	14,706	-
	<b>Total</b>	<b>34,336</b>	<b>-</b>	<b>34,336</b>	<b>19,185</b>
<b>Charitable activities:</b>	Church weekend	3,672	-	3,672	3,500
	Other	370	-	370	-
	<b>Total</b>	<b>4,042</b>	<b>-</b>	<b>4,042</b>	<b>3,500</b>
<b>Other trading activities:</b>	Church and Hall rental	39,331	-	-	31,670
	Manse Rent	7,414	-	-	7,284
	<b>Total</b>	<b>46,745</b>	<b>-</b>	<b>-</b>	<b>38,954</b>
<b>Income from investments:</b>	Interest income	13,771	-	13,771	5,341
	<b>Total</b>	<b>13,771</b>	<b>-</b>	<b>13,771</b>	<b>5,341</b>
<b>Other:</b>	Insurance claim	3,924	-	3,924	-
	<b>Total</b>	<b>3,924</b>	<b>-</b>	<b>3,924</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>102,818</b>	<b>-</b>	<b>56,073</b>	<b>66,980</b>

**Note 2**                      **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted funds	Total funds £	Prior year £
<b>Expenditure</b>	Services costs	284	-	284	95
	Weekend	3,837	-	3,837	3,970
	Donations	6,000	-	6,000	4,250
	Repairs	18,594	-	18,594	14,981
	Heat, light and power	12,330	-	12,330	13,314
	Property	6,933	-	6,933	9,612
	Administration	866	-	866	1,342
	Insurance	6,577	-	6,577	490
	Legal fees	1,715	-	1,715	1,216
	Interest	95	-	95	72
	<b>Total expenditure on charitable activities</b>	<b>57,231</b>	<b>-</b>	<b>57,231</b>	<b>49,342</b>
<b>TOTAL EXPENDITURE</b>		<b>57,231</b>	<b>-</b>	<b>57,231</b>	<b>49,342</b>

**Union Chapel Fallowfield (Baptist)**  
**Charity Number 200903**  
**Annual accounts for the year ended 31 March 2024**  
**Notes to the accounts**

**Note 3                      Tangible fixed assets**

**Cost or valuation**

At the beginning of the year  
At end of the year

<b>Freehold land &amp; buildings £</b>	<b>Total £</b>
769	769
769	769

**Note 4                      Investment assets**

**Fixed assets investments**

The former Manse has not been used as such for many years and has been let commercially through a residential property agent.

Carrying (fair) value at beginning of period  
Carrying (fair) value at end of year

<b>Investment properties</b>	<b>Total</b>
310,000	310,000
310,000	310,000

**Analysis of  
investments**

**Investment properties**  
**Total**

<b>Fair value at year end £</b>	<b>Cost less impairme nt £</b>
310,000	90,000
310,000	90,000



Union Chapel Fallowfield (Baptist)  
Charity Number 200903  
Annual accounts for the year ended 31 March 2024  
Notes to the accounts

**Note 5** **Charity funds**

**Details of material funds held and movements during the current reporting period**

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Education Fund	Restricted	Funds taken over from O&A to be used for Adult Education	18,830.00	-	-	18,830.00
General Fund	Unrestricted	Held for meeting the objectives of the charity	805,036.00	102,818.00	(57,231.00)	850,623.00
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-
<b>Total Funds</b>			823,866.00	102,818.00	(57,231.00)	869,453.00

**Details of material funds held and movements during the previous reporting period**

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Education Fund	Restricted	Funds taken over from O&A to be used for Adult Education	18,830.00	-	-	18,830.00
General Fund	Unrestricted	Held for meeting the objectives of the charity	787,397.00	66,981.00	(49,342.00)	805,036.00
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-
<b>Total Funds</b>			806,227.00	66,981.00	(49,342.00)	823,866.00

**Note 6** **Transactions with trustees and related parties**

**Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or

**Trustees' expenses**

No trustee expenses have been incurred.

**Transaction(s) with related parties**

There have been no related party transactions in the reporting period

# Independent Examiner's Report

## Independent Examiners Report to the members of Union Chapel Fallowfield (Baptist)

I report on the accounts of the Charity for the year ended 31 March 2024 which are set out on pages 1 to 6.

### Respective Responsibilities of the Trustees and the Independent Examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the Charities 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, apart from the matter mentioned above:

- (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 Charities Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities 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.



Chris Smail FCA DChA  
2 Bamford Grove, Didsbury, M20 2FF

28 January 2025