

TRINITY BAPTIST CHURCH CANTERBURY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2024

CHARITY NUMBER: 1204897

TRINITY BAPTIST CHURCH CANTERBURY
COW LANE
WINCHEAP INDUSTRIAL ESTATE
CANTERBURY
CT1 3RT

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LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST DECEMBER 2024

ADDRESS FOR CORRESPONDENCE

COW LANE, WINCHEAP INDUSTRIAL ESTATE
WINCHEAP, CANTERBURY
CT1 3RT

REGISTERED CHARITY NUMBER

1204897

GOVERNING DOCUMENT

CONSTITUTION ADOPTED
1ST JUNE 2020

TRUSTEES/ DIRECTORS

Dr Godfred Adjapong Afrifa
David Wilson
Reuben Kwaku Asare

PRINCIPAL BANKERS

BARCLAYS BANK UK PLC
1 CHURCHILL PLACE
LONDON
E14 5HP

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

TRINITY BAPTIST CHURCH CANTERBURY
TRUSTEES' REPORT
YEAR ENDED 31st December 2024

The trustees are pleased to present their report for the year ended 31st December 2024 for the charity, Trinity Baptist Church Canterbury with Charity Number 1204897.

The Trustees of the charity are: Dr Godfred Adjapong Afrifa
David Wilson
Reuben Kwaku Asare

The principal address of the charity is: Cow Lane
Wincheap Industrial Estate
6 Pitman Road, Hersden
CT1 3RT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a constitution that was adopted on 1ST June 2020. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Principal purpose of the church is to advance the Christian faith according to the principles of the Baptist Denomination. The Church may also advance education and carry out other charitable purposes. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to hold successful services through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church continues to hold events and a retreat in the United Kingdom and this has continued to make a good impact in the community. The church saw an increase in membership in the year as its impact continues to increase.

FINANCIAL REVIEW

The income of the charity is above £112,000. This is a good amount for this year's income. The costs have been managed over this period. The charity is in a good position to develop itself in the community.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular services in UK. They will continue to support missionaries in Korea as well. The bible studies and youth programs will also continue as they seek to develop this side of the ministry. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 23rd October 2025 and signed on their behalf by:

Independent Examiner's Report
To the Trustees
TRINITY BAPTIST CHURCH CANTERBURY

I report on the accounts of the church for the year ended 31st December 2024 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

TRINITY BAPTIST CHURCH CANTERBURY

Statement of Financial Activities for the year ended 31st December 2024

		Unrestricted Funds £	Total Funds 2024 £	2023
Incoming Resources from generated funds	Note			
Donations and Legacies	2	89734	89734	66771
Investment income	3	38	38	0
		89772	89772	66771
<i>Other Income</i>				
Other		22598	22598	16719
Total Incoming Resources		112370	112370	83490
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	6	96,267	96,267	52231
Other	7	2,471	2,471	958
Total Resources Expended		98,738	98,738	53189
Net movement in funds		13,632	13,632	30301
Reconciliation of Funds				
Total Funds brought forward		30301	30301	0
Total Funds carried forward		43,933	43,933	30301

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

TRINITY BAPTIST CHURCH CANTERBURY
Balance Sheet as at 31st December 2024

	Note	2024	2023
Fixed Assets		£	£
Tangible fixed assets	5	31679	26363
		<u>31679</u>	<u>26363</u>
Current Assets			
Cash at bank and in hand		7226	9995
Debtors & prepayments		<u>11082</u>	<u>6777</u>
		18308	16772
Creditors: amounts falling due within one year			
Creditors & accruals	8	6054	12834
Net Current Assets		<u>12254</u>	<u>3938</u>
Net Assets		43933	30301
Unrestricted Funds		43933	30301
TOTAL FUNDS		<u><u>43933</u></u>	<u><u>30301</u></u>

Approved by trustees on 23rd October 2025

The notes on these accounts form part of these accounts

TRINITY BAPTIST CHURCH CANTERBURY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1) Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities
Preparing their accounts in accordance with the Financial Reporting Standard
Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

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

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

TRINITY BAPTIST CHURCH CANTERBURY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

LONDON CENTRAL CHURCH

Notes to the accounts for year ended 31st December 2024

2 Voluntary Income/ Other Income

	Unrestricted Funds	Total funds	
		2024	2023
	£	£	£
Church collections			
Tithes and Offerings	76315	76315	66771
Thanksgiving	4407	4407	
Donations	9012	9012	
Total	89734	89734	66771

3 Other Income

	Unrestricted Funds	Total funds	
		2024/£	2023/£
Gift Aid	22598	22598	16719

3 Investment income

	Unrestricted Funds £	Total funds	
		2024/£	2023/£
Bank Interest	0	0	0

5 Tangible Fixed Assets

Cost	Equipment £	Fix&fitts £	Vehicle £	Total 2024 £
At 01/01/2024	7625	2485	20245	30355
Additions	6409	5461	0	11870
At 31/12/2024	14034	7946	20245	42225
Depreciation				
At 01/01/2024	958	249	2785	3992
charge for the year	2615	447	3492	6554
At 31/12/2024	3573	696	6277	10546
Net Book Value at 31/12/2024	10461	7250	13968	31679
Net Book Value at 01/01/2024	6667	2236	17460	26363

TRINITY BAPTIST CHURCH CANTERBURY

Notes to the accounts for year ended 31st December 2024

6 Charitable Activities

	2024/£	2023/£
Rent	5090	7594
Travel costs	12200	4255
Refreshments	17564	5204
Software	587	571
Stationery & Printing	1739	1411
Church events	1627	1957
Light & Heat	2769	1815
Welfare	5982	1612
Repairs	23744	3568
Church Supplies	8062	13682
Webhosting costs	233	343
Bank charges	561	314
Subscriptions	589	34
Insurance	2318	1957
Honorarium	3800	2550
Media services	1715	162
Depreciation	6554	2929
Hotel	558	710
Books& Periodicals	572	316
Rates	315	1207
Charity Donation	250	40
Total	96829	52231

7 Other	2024/£	2023/£
Waste services		250
Telephone	1263	27
Professional fees	480	681
Security	728	
Total	2471	958

Trustee Remuneration

No trustee received remuneration during the financial year.

8 Creditors: amounts falling due within one year	2024/£	2023/£
Independent examination	480	400
Outstanding loans	5574	12434
Total	6054	12834

9 Debtors and Prepayments	2024/£	2023/£
Gift aid recoverable	7582	6777
Debtors	3500	0
	11082	6777