

Manchester Particular Baptist Church Charity

Annual report and accounts for the year ended 31 December 2024

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Registered charity number 251756

Manchester Particular Baptist Church Charity

Administrative information

Constitution

The charity is regulated by a Scheme of the Charity Commissioners dated 19 April 2022, a copy of which may be obtained by writing to the Treasurer at the address shown below.

Trustees

The Trustees of the charity serving during the financial year and since the year end are as follows:

T Abbott (Chairman)
P Hill
J R Ince
A Ingham (Treasurer)
M H Philpott
A D Robinson
E Theckston (deceased 8 August 2025)

Object

The object of The Manchester Particular Baptist Church Charity is, for the public benefit, to advance the Christian faith in accordance with the Gospel Standard Articles of Faith, primarily through the provision of worship, prayer, Christian teaching and giving by the church and in such other ways as the trustees may from time to time decide.

Principal office

233 Brandlesholme Road, Bury BL8 1DJ

Manchester Particular Baptist Church Charity

Report of the trustees

Report and accounts

The Trustees have pleasure in presenting their report and accounts for the charity for the year ended 31 December 2024.

Background

The charity was formed by the merger of two charities:

- (1) A charity originally known as The Particular Baptist Sunday School, Sharp Street, which was governed by a Trust Deed dated 28 November 1842. This was registered with the Charity Commission on 22 June 1967.
- (2) The Particular Baptist Chapel charity representing the church worshipping at the Particular Baptist chapel at Rochdale Road, Manchester, which is located beside Sharp Street. This was an unregistered charity.

The merger of the charities was effected by a Scheme agreed with the Charity Commission dated 19 April 2022, under which the merged charities became known as Manchester Particular Baptist Church Charity.

Public Benefit

The Trustees are aware of, and have taken into account, the public benefit guidance issued by the Charity Commission and believe that the charity's activity in pursuit of its object listed above complies with the public benefit guidance.

Reserves Policy

Reserves were £1,065,039 at 31 December 2024 (2023: £1,046,889). The charity holds unrestricted funds to ensure financial stability and cover any future commitments, including should the trustees decide to purchase a replacement building. The trustees review the reserves annually to ensure that the charity maintains sufficient funds to support its ongoing activities.

Proceeds from the sale of the chapel premises in 2022 have been invested in the COIF Charities Deposit Fund during 2024. Attempts to find a suitable replacement building not having been successful, the trustees have now appointed an investment manager to advise on other suitable investments with an objective to increase investment returns and spread the financial risk.

Review of Activities

A summary of the financial results of the year's activities is given in the Receipts and Payments account on page 5. Following the sale of the chapel premises in 2022, public worship services, which were advertised and to which all are welcome, continued to be held subsequently, including during 2024, in hired premises. It was agreed to purchase a replacement property and professional costs were incurred in 2024, but the purchase was aborted due to planning constraints. Travel costs have continued to be spent to enable needy individuals to attend the services. Donations and grants have been made to Gospel Standard charities in support of this charity's object and also to meet needs of ministers and churches of the same faith and order. The expenses of the charity were covered by the charity's income, the income principally comprising interest received on funds held.

On behalf of the trustees

T Abbott
Chairman

Date: 27 October 2025

Manchester Particular Baptist Church Charity

Independent examiner's report to the trustees

I report to the trustees on my examination of the accounts of the Manchester Particular Baptist Church Charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity 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 charity'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. An independent examination is not an audit.

Independent examiner's statement

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:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records.

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 accounts to be reached.

Signed: N J Playfoot

Member of the Institute of Chartered Accountants in England and Wales
Eungella, Brenchley Road, Brenchley, Tonbridge, Kent TN12 7NS

Date: 28 October 2025

Manchester Particular Baptist Church Charity

Statement of assets and liabilities

as at 31 December 2024

	Notes	£
Cash at bank and in hand		
CCLA COIF account		1,035,957.82
Barclays Community bank account		2,089.67
Barclays Premium Savings bank account		26,817.47
Petty cash		174.11
Total assets		1,065,039.07
Liabilities		
Creditors		-
Net assets		1,065,039.07
<i>Represented by:</i>		
Total funds		
Balance at start of year	2	1,046,888.89
Excess of receipts over payments for the year		18,150.18
		£1,065,039.07

Approved by the Board of Trustees on 27 October 2025 and signed on its behalf by:

T Abbott
Chairman

Manchester Particular Baptist Church Charity

Receipts and payments account

for the year ended 31 December 2024

	Notes	£	£
Receipts			
Interest received		51,055.56	
Collections		<u>1,801.00</u>	
			52,856.56
Payments			
Hall hire charges for holding worship services		1,660.00	
Fees paid to ministers for conducting services		4,942.00	
Taxi fares for collecting congregants		1,220.00	
Storage charges for retained items from sold chapel		5,416.08	
Grants and donations made	3	17,820.00	
Professional fees		3,150.00	
Room hire for trustee meeting		240.00	
Trustees expense reimbursements		78.30	
Postage, stationery & printing		130.00	
Flowers on birthday of aged congregant		<u>50.00</u>	
			<u>(34,706.38)</u>
Excess of receipts over payments for the year			<u>£18,150.18</u>

Manchester Particular Baptist Church Charity

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies

(a) Basis of preparation

These accounts have been prepared on a receipts and payments basis, in accordance with the Charities Act 2011. The receipts and payments accounts reflect only the actual cash received and paid during the financial year, with no adjustments for accruals or prepayments.

(b) Receipts

Receipts are accounted for when the cash is received by the charity. This includes donations, grants, fundraising income, and other sources of income. Any restricted funds received are recorded separately to ensure they are used for their designated purposes.

(c) Payments

Payments are accounted for when they are made, reflecting actual cash outflows during the period. This includes all operating costs, grants made, and any capital expenditure. Payments are recorded under either restricted or unrestricted funds as appropriate.

(d) Cash at bank and in hand

Cash at bank and in hand includes all readily accessible funds held in the charity's bank accounts and any cash held in hand at the end of the financial year.

(e) Restricted and unrestricted funds

Restricted funds: These are funds that are subject to specific conditions imposed by donors or grant providers, which can only be used for particular purposes.

Unrestricted funds: These are funds available to the charity for general use in furthering its charitable objectives.

2 Total funds at start of year

	£
Cash at bank held by the Gospel Standard Trust:	
COIF account	996,185.63
NatWest	18,046.63
	<hr/>
	1,014,232.26
Barclays Community bank account	2,052.69
Barclays Premium Savings bank account	30,279.83
Petty cash	324.11
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Fund at 1 January 2024	<u>£1,046,888.89</u>

Manchester Particular Baptist Church Charity

Notes to the accounts

for the year ended 31 December 2024

3 Grants and donations made

	Notes	£
Gospel Standard Trust		5,000.00
Paul C Tyler (relief in sickness)		220.00
Thurlstone Baptist Chapel (for renovations)	a	5,000.00
Rehoboth Baptist Chapel, Bexley		1,000.00
Stephen Rosier, Pastor at Rehoboth, Bexley		1,000.00
Hanover Chapel, Tunbridge Wells		5,000.00
Gospel Standard Publications (printing costs of ministers list)		200.00
Christmas money distributions to aged persons in need		400.00
		<hr/>
		£17,820.00

Note a: Thurlstone is a chapel where one of the trustees, J Ince, is a member of the church.

The payment to Thurlstone was properly authorised by the other trustees, in accordance with the charity's governing document, and was made in line with the charity's objectives. There is no prohibition in the charity's constitution on making payments to trustees or those connected with them, providing they are within the charity's objects.

4 Overage right

As part of the sale of the charity's freehold property in 2022, an overage right was retained, entitling the charity to additional proceeds if certain future conditions are met. No overage payments were received during the financial year. The charity will recognise any future payments related to this right in the year in which they are received.