

# MARILYN BAKER MINISTRIES

England & Wales · Charity number 326553

## Details

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**Other names** MBM

**Status** Registered

**Legal form** Trust

**Registered** 1984-07-09

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

## Contact

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**Address** Marilyn Baker Ministries  
Po Box 393  
Tonbridge  
TN9 9AY

**Phone** 01732850855

**Email** [info@mbm-ministries.org](mailto:info@mbm-ministries.org)

**Website** [www.mbm-ministries.org](http://www.mbm-ministries.org)

## Activities

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**Objects:** THE TRUSTEES SHALL PAY OR APPLY THE ANNUAL INCOME OF THE TRUST FOR THE PURPOSE OF ADVANCING THE EVANGELICAL CHRISTIAN RELIGION IN ACCORDANCE WITH THE STATEMENT OF DOCTRINE.

**Activities:** Marilyn Baker and team communicate the Christian faith through music, songs and the spoken word. They minister through the organisation of and attendance at concerts, conferences and meetings throughout the year.

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£61,384	£64,885	-	-
2023-12-31	£62,977	£67,539	-	-
2022-12-31	£56,577	£62,054	-	-
2021-12-31	£69,756	£63,863	-	-
2020-12-31	£64,008	£62,733	-	-

## Trustees

Name	Role	Appointed
<b>MRS VAL MEADE</b>	Chair	
Desmond Russell Hungerford Hillary		2021-02-05
His Honour Charles Wade		2024-10-25
PAUL ANDREW MEADE		2011-07-13
RONALD PHILIP JAMES SEALE		2011-07-12

**MARILYN BAKER MINISTRIES**

England & Wales - Charity number 326553

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# Accounts

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Registered Charity No.326553

**MARILYN BAKER MINISTRIES**  
**ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**MARILYN BAKER MINISTRIES****CONTENTS OF THE REPORT AND ACCOUNTS****FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**MARILYN BAKER MINISTRIES****GENERAL INFORMATION****FOR THE YEAR ENDED 31ST DECEMBER 2024**

Registered Number:	Charity Number 326553
Working Name:	MBM
Trustees:	Valerie Meade (Chairperson) Andrew Meade Ron Seale Desmond Hillary His Honour Charles Wade
Administrator:	Rachel Barr
Principal Office:	PO Box 393 Tonbridge Kent TN9 9AY
Telephone:	01732 850855
Email:	info@mbm-ministries.org
Website:	www.mbm-ministries.org
Independent Examiner:	Paul Baker FAIA Applied Accountancy Limited 50a Clifford Way Maidstone Kent ME16 8GD
Bankers:	Lloyds Bank plc 82 Mount Pleasant Road Tunbridge Wells Kent TN1 1RP

## **MARILYN BAKER MINISTRIES**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31ST DECEMBER 2024**

The trustees present their report and the accounts for the year ended 31st December 2024.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The charitable trust was constituted by a Trust Deed made on 1 January 1984 as varied by a Deed of Amendment dated 10 May 1984 and was registered with the Charity Commission on 9 July 1984.

#### **Trustees**

The trustees who served throughout the year were as follows:-

Valerie Meade  
Andrew Meade  
Ron Seale  
Desmond Hillary  
His Honour Charles Wade (appointed 25 October 2024)

The Board of Trustees appoints its membership. New trustees are usually known to the Board of Trustees and are aware of the trust's aims. Trustee's responsibilities are explained on appointment.

Major policy decisions, expenditures and conference arrangements are discussed and approved at regular trustees' meetings. Trustees' meetings are usually attended by members of the team, who, although entering into some of the discussion, have no voting rights.

#### **Administration**

Bookings for concerts, conferences and the day to day running of the principal office are handled by the Administrator.

## **MARILYN BAKER MINISTRIES**

### **TRUSTEES' REPORT (Continued)**

#### **FOR THE YEAR ENDED 31ST DECEMBER 2024**

### **OBJECTIVES AND ACTIVITIES**

#### **Principal Objectives**

The aims of the trust are:

- (i) to promote the communication of evangelical Christian faith through music, songs and the spoken word,
- (ii) to provide spiritual teaching, advice, encouragement and counsel,
- (iii) to promote meetings, services and concerts.

#### **Activities**

Marilyn Baker and the team have continued their ministry with attendance at concerts, conferences and meetings together with online events throughout the year. At these events the Christian faith is communicated through music, songs and the spoken word.

The services of volunteers particularly with regards to driving to events is greatly appreciated.

The trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### **FINANCIAL PERFORMANCE**

The trust is reliant upon gifts and donations from supporters, which raised £58,499 (2023: £57,766) during the year. In addition, the sale of books, compact discs and sundry items generated income of £2,885 (2023: £5,211). Total income for the year was £61,384 (2023: £62,977). Total expenditure was £65,126 (2023: £67,539) giving rise to an overall deficit of £(3,742) (2023: deficit £(4,562)). Income generated is expended on the publication of books and compact discs. The level of expenditure is related to the income received. The trustees give thanks for all the prayer, finance and practical support given to the trust.

### **RESERVES POLICY**

The Trustees consider reserves of between three and six months' expenditure to be required for the stability of the trust, which should be between £16,282 and £32,563 (2023: £16,985 and £33,770). At 31 December 2024, free reserves were £23,799 (2023: £27,003), calculated as net assets less fixed assets and restricted funds. The Trustees consider the Trust to be a going concern.

**MARILYN BAKER MINISTRIES****TRUSTEES' REPORT (Continued)****FOR THE YEAR ENDED 31ST DECEMBER 2024****RISK MANAGEMENT**

The trustees are aware that the continuity of the Trust relies upon the health and ability of Marilyn Baker and continue to support her as necessary to enable the work of the Trust to continue.

**FUTURE DEVELOPMENTS**

The trustees will continue to support the ministry of Marilyn Baker and her team in the communication of the Christian faith through music, songs and the spoken word.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Charity law requires trustees to prepare accounts for each financial period which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of the surplus or deficit for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to function according to its objectives.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with applicable Accounting Standards, Statement of Recommended Practice and the regulations made under the Charities Act 2011. The trustees 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 trustees on \_\_\_\_\_ and signed on their behalf.



01/05/2025

Valerie Meade

Chairperson

**MARIYN BAKER MINISTRIES****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31ST DECEMBER 2024**

		<---Year Ended 31.12.24--->			Year Ended
	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>31.12.23</u> <u>Total</u>
		£	£	£	£
<b><u>INCOMING RESOURCES</u></b>					
Incoming Resources from Generated Funds:					
Donations and Grants		58,499	-	58,499	57,766
Activities for Generating Funds:					
Sale of Books, Tapes & CD's		2,885	-	2,885	5,211
Other Income		-	-	-	-
Total Incoming Resources		<u>61,384</u>	<u>-</u>	<u>61,384</u>	<u>62,977</u>
<b><u>RESOURCES EXPENDED</u></b>					
Costs of Generating Funds	2	359	-	359	2,635
Charitable Activities	3	63,464	241	63,705	63,704
Governance Costs	4	1,062	-	1,062	1,200
Total Resources Expended		<u>64,885</u>	<u>241</u>	<u>65,126</u>	<u>67,539</u>
<b><u>NET MOVEMENT IN FUNDS</u></b>		(3,501)	(241)	(3,742)	(4,562)
<b><u>FUNDS BROUGHT FORWARD</u></b>		28,189	964	29,153	33,715
<b><u>TRANSFERS BETWEEN FUNDS</u></b>		-	-	-	-
<b><u>FUNDS CARRIED FORWARD</u></b>		<u>24,688</u>	<u>723</u>	<u>25,411</u>	<u>29,153</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

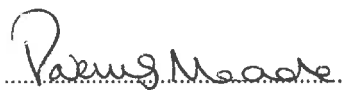
**MARIYN BAKER MINISTRIES**

**BALANCE SHEET**

**FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Note	31.12.24		31.12.23	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	6		1,612		2,150
<b>CURRENT ASSETS</b>					
Stocks	7	1,771		2,378	
Debtors	8	4,546		4,709	
Cash at Bank and in Hand		20,073		23,088	
		26,390		30,175	
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
	9	2,591		3,172	
<b>NET CURRENT ASSETS</b>			23,799		27,003
<b>NET ASSETS</b>			<u>25,411</u>		<u>29,153</u>
<b>CAPITAL AND RESERVES</b>					
Unrestricted Funds			24,688		28,189
Restricted Funds	11		723		964
<b>TOTAL FUNDS</b>	10		<u>25,411</u>		<u>29,153</u>

The accounts were approved by the trustees on \_\_\_\_\_ and signed on their behalf

  
.....  
Valerie Meade

01/05/2025

**MARIYN BAKER MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**a) Accounting Basis**

The accounts have been prepared under the historical cost convention and 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 (FRS 102) issued 16<sup>th</sup> July 2014 and with the Charities Act 2011.

**b) Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**c) Incoming Resources**

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.

**d) Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. It is reported as part of the expenditure to which it relates:

Costs of generating funds comprise of those costs incurred in the sale of books, tapes and compact discs.

Charitable activity costs are incurred in achieving the charitable objectives of the trust.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity.

The trustees consider the allocation of support costs to the costs of generating funds to be immaterial.

**e) Tangible Fixed Assets and Depreciation**

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off the cost, less estimated residual value, of each asset over its expected useful life:-

- Motor Vehicles – 25% on net book value.
- Equipment – 25% on net book value

**f) Stock**

Stocks are valued at the lower of cost and net realisable value.

**MARIYN BAKER MINISTRIES****NOTES TO THE ACCOUNTS (Continued)****FOR THE YEAR ENDED 31ST DECEMBER 2024****g) Debtors**

Debtors (including Trade Debtors) are measured at transaction price (which is usually the invoice price) less any impairment for bad and doubtful debts.

**h) Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price).

**i) Taxation**

The trust is not liable to taxation on the net revenue arising from its activities nor on its investment income.

	<---Year Ended 31.12.24--->			Year Ended
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>31.12.23</u>
	<u>Funds</u>	<u>Funds</u>		<u>Total</u>
	£	£	£	£
<b>2. COSTS OF GENERATING FUNDS</b>				
Purchases of Books,				
Tapes and Compact Discs	359	-	359	2,635

**MARIYN BAKER MINISTRIES****NOTES TO THE ACCOUNTS (Continued)****FOR THE YEAR ENDED 31ST DECEMBER 2024**

	<---Year Ended 31.12.24--->			Year Ended
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>31.12.23</u>
	<u>Funds</u>	<u>Funds</u>		<u>Total</u>
	£	£	£	£
<b>3. CHARITABLE ACTIVITIES</b>				
Direct Costs of Charitable Activities:				
Salaries & Employers' NI	29,329	-	29,329	35,206
Pension Costs	1,466	-	1,466	1,744
Event Expenses	-	-	-	550
	<u>30,795</u>	<u>-</u>	<u>30,795</u>	<u>37,500</u>
Analysis of Support Costs:				
Salaries & Employers' NI	14,590	-	14,590	13,431
Pension Costs	730	-	730	672
Motor Expenses	2,941	-	2,941	2,408
Travel Costs	81	-	81	151
Insurance and Copyright	665	-	665	720
Repairs & Maintenance	-	-	-	-
Printing, Postage, Stationery, Computer				
Software & Consumables	857	-	857	427
Web Design	2,070	-	2,070	-
Telephone	57	-	57	65
Depreciation	297	241	538	717
Loss on Disposal of Assets	-	-	-	-
Advertising & Marketing	7,812	-	7,812	5,600
Subscriptions	1,733	-	1,733	1,292
Payroll Charges (paid to Independent examiner)	360	-	360	378
Use of Premises	-	-	-	-
Bank Charges	336	-	336	343
Sundry Expenses	140	-	140	-
Hire of Hall	-	-	-	-
	<u>32,669</u>	<u>241</u>	<u>32,910</u>	<u>26,204</u>
Totals	<u>63,464</u>	<u>241</u>	<u>63,705</u>	<u>63,704</u>
<b>4. GOVERNANCE COSTS</b>				
Independent Examiner's Fee	1,062	-	1,062	1,200

**MARIYN BAKER MINISTRIES****NOTES TO THE ACCOUNTS (Continued)****FOR THE YEAR ENDED 31ST DECEMBER 2024****5. STAFF COSTS AND NUMBERS**

	<u>2024</u>	<u>2023</u>
	£	£
Gross Salaries	43,919	48,637
Employer's National Insurance	-	-
Employer's Pension Contributions	<u>2,196</u>	<u>2,416</u>
	<u><u>46,115</u></u>	<u><u>51,053</u></u>

The average number of employees was as follows:-

Activities in the furtherance of the charity's activities

Support Staff

2	2
<u>1</u>	<u>1</u>
<u><u>3</u></u>	<u><u>3</u></u>

No employee received remuneration at higher levels as defined in the Charities Statement of Recommended Practice (FRS 102) as above £60,000.

**6. TANGIBLE FIXED ASSETS**

<u>Cost</u>	<u>Equipment</u>	<u>Motor Vehicles</u>	<u>Total</u>
	£	£	£
At 1st January 2024	38,829	11,222	50,051
Additions	-	-	-
Disposals	-	-	-
	<u>38,829</u>	<u>11,222</u>	<u>50,051</u>
At 31st December 2024	<u>38,829</u>	<u>11,222</u>	<u>50,051</u>
 <u>Depreciation</u>			
At 1st January 2024	37,662	10,239	47,901
Eliminated on Disposal	-	-	-
Charge for the year	<u>292</u>	<u>246</u>	<u>538</u>
At 31st December 2024	<u>37,954</u>	<u>10,485</u>	<u>48,439</u>
 <u>Net Book Value</u>			
At 31st December 2024	<u>875</u>	<u>737</u>	<u>1,612</u>
At 31st December 2023	<u>1,167</u>	<u>983</u>	<u>2,150</u>

**MARIYN BAKER MINISTRIES****NOTES TO THE ACCOUNTS (Continued)****FOR THE YEAR ENDED 31ST DECEMBER 2024**

	<u>2024</u>	<u>2023</u>
	£	£
<b>7. STOCKS</b>		
Books, Tapes and Compact Discs	<u>1,771</u>	<u>2,378</u>

	<u>2024</u>	<u>2023</u>
	£	£
<b>8. DEBTORS</b>		
Trade Debtors	-	-
Tax Recoverable	3,357	3,528
Prepayments	1,189	1,181
Other Debtors	-	-
	<u>4,546</u>	<u>4,709</u>

**9. CREDITORS: AMOUNTS FALLING  
DUE WITHIN ONE YEAR**

	<u>2024</u>	<u>2023</u>
	£	£
Trade Creditors	-	-
Accruals	2,088	2,327
Other Creditors	503	845
	<u>2,591</u>	<u>3,172</u>

**10. ANALYSIS OF FUNDS**

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Tangible Fixed Assets	889	723	1,612	2,150
Net Current Assets	23,799	-	23,799	27,003
Totals	<u>24,688</u>	<u>723</u>	<u>25,411</u>	<u>29,153</u>

**MARIYN BAKER MINISTRIES****NOTES TO THE ACCOUNTS (Continued)****FOR THE YEAR ENDED 31ST DECEMBER 2024****11. RESTRICTED FUNDS**

	At 1.1.24	Income	Expenses	Transfers	At 31.12.24
	£	£	£	£	£
Van Fund	964	-	241	-	723
Bursary Fund	-	-	-	-	-
Totals	964	-	241	-	723

The Bursary Fund provided financial assistance to those unable to pay full fees whilst attending conferences.

The Van Fund was set up in previous years to raise finance for a new van required for the ongoing work of the charity. The van was purchased in June 2015.

**12. TRANSACTIONS WITH TRUSTEES**

No trustee received any remuneration or were reimbursed for any expenses by the charity.

**13. PENSION COSTS**

The charity operates a defined contribution pension scheme for some of its staff. Pension contributions are also made to Marilyn Baker's and Tracy Williamson's personal pensions. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £2,196 (2023 – £2,426). Contributions totalling £150 (2023 – £424) were payable to the fund at the year end and are included in creditors.

**14. RELATED PARTIES**

There have been no related party transactions in this period (2023 None).

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF MARILYN BAKER MINISTRIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

I report to the trustees on my examination of the accounts of Marilyn Baker Ministries(the Trust) for the year ended 31<sup>st</sup> December 2024, which are set out on pages 6 to 14.

**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 Trustee'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 2011 Act.

**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; or
- (3) 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 accounts to be reached.

Signed:



Name: Paul Baker FAIA

Address: 50a Clifford Way  
Maidstone Kent ME16 8GD

Dated: 1/5/2025



**MARILYN BAKER MINISTRIES**

England & Wales - Charity number 326553

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# Accounts

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Registered Charity No. 326553

MARILYN BAKER MINISTRIES

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

MARILYN BAKER MINISTRIES

CONTENTS OF THE REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

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**MARILYN BAKER MINISTRIES**

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**GENERAL INFORMATION**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

Registered Number: Charity Number 326553

Working Name: MBM

Trustees: Valerie Meade (Chairperson)  
Andrew Meade  
Ron Seale  
Desmond Hillary

Administrator: Rachel Barr

Principal Office: PO Box 393  
Tonbridge  
Kent TN9 9AY

Telephone: 01732 850855  
Email: info@mbm-ministries.org  
Website: www.mbm-ministries.org

Independent Examiner: Paul Baker FAIA  
Applied Accountancy Limited  
50a Clifford Way  
Maidstone  
Kent ME16 8GD

Bankers: Lloyds TSB plc  
121 High Street  
Tonbridge  
Kent TN9 1DB

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

The trustees present their report and the accounts for the year ended 31st December 2023.

**STRUCTURE, GOVENANCE AND MANAGEMENT**

**Governing Document**

The charitable trust was constituted by a Trust Deed made on 1 January 1984 as varied by a Deed of Amendment dated 10 May 1984 and was registered with the Charity Commission on 9 July 1984.

**Trustees**

The trustees who served throughout the year were as follows:-

Valerie Meade  
Andrew Meade  
Ron Seale  
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The Board of Trustees appoints its membership. New trustees are usually known to the Board of Trustees and are aware of the trust's aims. Trustee's responsibilities are explained on appointment.

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**Administration**

Bookings for concerts, conferences and the day to day running of the principal office are handled by the Administrator.

**TRUSTEES' REPORT (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**OBJECTIVES AND ACTIVITIES**

**Principal Objectives**

The aims of the trust are:

- (i) to promote the communication of evangelical Christian faith through music, songs and the spoken word,
- (ii) to provide spiritual teaching, advice, encouragement and counsel,
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**Activities**

Marilyn Baker and the team have continued their ministry with attendance at concerts, conferences and meetings together with online events throughout the year. At these events the Christian faith is communicated through music, songs and the spoken word.

The services of volunteers particularly with regards to driving to events is greatly appreciated.

The trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**FINANCIAL PERFORMANCE**

The trust is reliant upon gifts and donations from supporters, which raised £57,766 (2022: £53,869) during the year. In addition, the sale of books, compact discs and sundry items generated income of £5,211 (2022: £2,708). Total income for the year was £62,977 (2022: £56,577). Total expenditure was £67,539 (2022: £62,482) giving rise to an overall deficit of £(4,562) (2022: deficit £(5,905)). Income generated is expended on the publication of books and compact discs. The level of expenditure is related to the income received. The trustees give thanks for all the prayer, finance and practical support given to the trust.

**RESERVES POLICY**

The Trustees consider reserves of between three and six months' expenditure to be required for the stability of the trust, which should be between £16,985 and £33,770 (2022: £15,620 and £31,240). At 31 December 2023, free reserves were £27,003 (2022: £30,848), calculated as net assets less fixed assets and restricted funds. The Trustees consider the Trust to be a going concern.

**TRUSTEES' REPORT (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**RISK MANAGEMENT**

The trustees are aware that the continuity of the Trust relies upon the health and ability of Marilyn Baker and continue to support her as necessary to enable the work of the Trust to continue.

**FUTURE DEVELOPMENTS**

The trustees will continue to support the ministry of Marilyn Baker and her team in the communication of the Christian faith through music, songs and the spoken word.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Charity law requires trustees to prepare accounts for each financial period which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of the surplus or deficit for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to function according to its objectives.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with applicable Accounting Standards, Statement of Recommended Practice and the regulations made under the Charities Act 2011. The trustees 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 trustees on

and signed on their behalf.

 20/06/2024

Valerie Meade  
Chairperson

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

		<---Year Ended 31.12.23 ---->			Year Ended
	Note	Unrestricted Funds	Restricted Funds	Total	31.12.22 Total
		£	£	£	£
<u>INCOMING RESOURCES</u>					
Incoming Resources from Generated Funds:					
Donations and Grants		57,766	-	57,766	53,869
Activities for Generating Funds:					
Sale of Books, Tapes and Compact Discs		5,211	-	5,211	2,708
Other Income		-	-	-	-
Total Incoming Resources		<u>62,977</u>	<u>-</u>	<u>62,977</u>	<u>56,577</u>
<u>RESOURCES EXPENDED</u>					
Costs of Generating Funds	2	2,635	-	2,635	1,179
Charitable Activities	3	63,383	321	63,704	60,163
Governance Costs	4	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,140</u>
Total Resources Expended		<u>67,218</u>	<u>321</u>	<u>67,539</u>	<u>62,482</u>
<u>NET MOVEMENT IN FUNDS</u>		(4,241)	(321)	(4,562)	(5,905)
<u>FUNDS BROUGHT FORWARD</u>		32,430	1,285	33,715	39,620
<u>TRANSFERS BETWEEN FUNDS</u>		-	-	-	-
<u>FUNDS CARRIED FORWARD</u>		<u>£28,189</u>	<u>£ 964</u>	<u>£29,153</u>	<u>£33,715</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**MARILYN BAKER MINISTRIES**

**BALANCE SHEET**

**AS AT 31ST DECEMBER 2023**

	<u>Note</u>	<u>31.12.23</u>		<u>31.12.22</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	6		2,150		2,867
<u>CURRENT ASSETS</u>					
Stocks	7		2,378		2,174
Debtors	8		4,709		4,308
Cash at Bank and in Hand			<u>23,088</u>		<u>27,084</u>
			30,175		33,566
<u>CREDITORS: AMOUNTS FALLING</u>					
<u>DUE WITHIN ONE YEAR</u>	9		<u>3,172</u>		<u>2,718</u>
<u>NET CURRENT ASSETS</u>			<u>27,003</u>		<u>30,848</u>
<u>NET ASSETS</u>			<u>£29,153</u>		<u>£33,715</u>
<u>CAPITAL AND RESERVES</u>					
Unrestricted Funds			28,189		32,430
Restricted Funds	10		<u>964</u>		<u>1,285</u>
<u>TOTAL FUNDS</u>			<u>£29,153</u>		<u>£33,715</u>

The accounts were approved by the trustees on their behalf

and signed on

  
.....  
Valerie Meade

20/06/2024

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. **ACCOUNTING POLICIES**

a) **Accounting Basis**

The accounts have been prepared under the historical cost convention and 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 (FRS 102) issued 16<sup>th</sup> July 2014 and with the Charities Act 2011.

b) **Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) **Incoming Resources**

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.

d) **Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. It is reported as part of the expenditure to which it relates:

Costs of generating funds comprise of those costs incurred in the sale of books, tapes and compact discs.

Charitable activity costs are incurred in achieving the charitable objectives of the trust.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity.

The trustees consider the allocation of support costs to the costs of generating funds to be immaterial.

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**e) Tangible Fixed Assets and Depreciation**

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off the cost, less estimated residual value, of each asset over its expected useful life:-

Equipment - 25% on net book value  
Motor Vehicles - 25% on net book value.

**f) Stocks**

Stocks are valued at the lower of cost and net realisable value.

**g) Debtors**

Debtors (including Trade Debtors) are measured at transaction price (which is usually the invoice price) less any impairment for bad and doubtful debts.

**h) Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price).

NOTES TO THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

j) Taxation

The trust is not liable to taxation on the net revenue arising from its activities nor on its investment income.

	<---Year Ended 31.12.23 ---->			Year Ended
	Unrestricted	Restricted	Total	31.12.22
	Funds	Funds	Total	Total
	£	£	£	£
2. <u>COSTS OF GENERATING FUNDS</u>				
Purchases of Books, Tapes and Compact Discs	<u>£2,635</u>	<u>£</u>	<u>£2,635</u>	<u>£1,179</u>

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

	<---Year Ended 31.12.23 ---->			Year Ended
	Unrestricted	Restricted	Total	31.12.22
	Funds	Funds	Total	Total
	£	£	£	£
<b>3. CHARITABLE ACTIVITIES</b>				
Direct Costs of Charitable Activities:				
Salaries & Employers' NI	35,206	-	35,206	35,369
Pension Costs	1,744	-	1,744	1,658
Event Expenses	550	-	550	-
Bursary Payment	-	-	-	-
	<u>£37,500</u>	£ -	<u>£37,500</u>	<u>£37,027</u>
Analysis of Support Costs:				
Salaries & Employers' NI	13,431	-	13,431	12,156
Pension Costs	672	-	672	608
Motor Expenses	2,408	-	2,408	2,391
Travel Costs	151	-	151	62
Insurance and Copyright	720	-	720	915
Repairs & Maintenance	-	-	-	-
Printing, Postage, Stationery, Computer Software & Consumables	427	-	427	831
Telephone	65	-	65	81
Depreciation	396	321	717	956
Loss on Disposal of Assets	-	-	-	-
Advertising & Marketing	5,600	-	5,600	3,300
Subscriptions	1,292	-	1,292	926
Payroll Charges (paid to the Independent examiner)	378	-	378	360
Use of Premises	-	-	-	-
Bank Charges	343	-	343	100
Sundry Expenses	-	-	-	450
Hire of Hall	-	-	-	-
	<u>£25,883</u>	<u>£321</u>	<u>£26,204</u>	<u>£23,136</u>
Totals	<u>£63,383</u>	<u>£321</u>	<u>£63,704</u>	<u>£60,163</u>

**4. GOVERNANCE COSTS**

Independent Examiner's Fee	<u>£1,200</u>	£ -	<u>£1,200</u>	<u>£1,140</u>
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**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

	<u>2023</u>	<u>2022</u>
<b>5. <u>STAFF COSTS AND NUMBERS</u></b>		
Gross Salaries	48,637	47,525
Employer's National Insurance	-	-
Employer's Pension Contributions	<u>2,416</u>	<u>2,266</u>
	<u>£51,053</u>	<u>£49,791</u>

The average number of employees was as follows:-

Activities in the furtherance of the charity's activities	2	2
Support Staff	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employee received remuneration at higher levels as defined in the Charities Statement of Recommended Practice (FRS 102) as above £60,000.

**6. TANGIBLE FIXED ASSETS**

	<u>Equipment</u>	<u>Motor Vehicles</u>	<u>Total</u>
<u>Cost</u>			
At 1st January 2023	38,829	11,222	50,051
Additions	-	-	-
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 <sup>st</sup> December 2023	<u>£38,829</u>	<u>£11,222</u>	<u>£50,051</u>
<u>Depreciation</u>			
At 1st January 2023	37,273	9,911	47,184
Eliminated on Disposal	-	-	-
Charge for the year	<u>389</u>	<u>328</u>	<u>717</u>
At 31 <sup>st</sup> December 2023	<u>£37,662</u>	<u>£10,239</u>	<u>£47,901</u>
<u>Net Book Value</u>			
At 31 <sup>st</sup> December 2023	<u>£ 1,167</u>	<u>£ 983</u>	<u>£ 2,150</u>
At 31 <sup>st</sup> December 2022	<u>£ 1,556</u>	<u>£ 1,311</u>	<u>£ 2,867</u>

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

	<u>2023</u>	<u>2022</u>		
<b>7. <u>STOCKS</u></b>				
Books, Tapes and Compact Discs	£ <u>2,378</u>	£ <u>2,174</u>		
<b>8. <u>DEBTORS</u></b>				
Trade Debtors	-	-		
Tax Recoverable	3,528	3,038		
Prepayments	1,181	1,270		
Other Debtors	-	-		
	£ <u>4,709</u>	£ <u>4,308</u>		
<b>9. <u>CREDITORS: AMOUNTS FALLING</u></b>				
<b><u>DUE WITHIN ONE YEAR</u></b>				
Trade Creditors	-	-		
Accruals	2,327	1,800		
Other Creditors	<u>845</u>	<u>918</u>		
	£ <u>3,172</u>	£ <u>2,718</u>		
<b>10. <u>ANALYSIS OF FUNDS</u></b>				
	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
Tangible Fixed Assets	1,186	964	2,150	2,867
Net Current Assets	<u>27,003</u>	<u>-</u>	<u>27,003</u>	<u>30,848</u>
Totals	£ <u>28,189</u>	£ <u>964</u>	£ <u>29,153</u>	£ <u>33,715</u>

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

	<u>At 1.1.23</u>	<u>Income</u>	<u>Expenses</u>	<u>Transfers</u>	<u>At 31.12.23</u>
<b>11. <u>RESTRICTED FUNDS</u></b>					
Van Fund	1,285	-	321	-	964
Bursary Fund	-	-	-	-	-
Totals	<u>£1,285</u>	<u>£ -</u>	<u>£ 321</u>	<u>£ -</u>	<u>£ 964</u>

The Bursary Fund provided financial assistance to those unable to pay full fees whilst attending conferences.

The Van Fund was set up in previous years to raise finance for a new van required for the ongoing work of the charity. The van was purchased in June 2015

**12. TRANSACTIONS WITH TRUSTEES**

No trustee received any remuneration or were reimbursed for any expenses by the charity.

**13. PENSION COSTS**

The charity operates a defined contribution pension scheme for some of its staff. Pension contributions are also made to Marilyn Baker's and Tracy Williamson's personal pensions. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £2,426 (2022 - £2,266). Contributions totalling £424 (2022 - £238) were payable to the fund at the year end and are included in creditors.

**14. RELATED PARTIES**

There have been no related party transactions in this period (2022 None).

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF MARILYN BAKER MINISTRIES

FOR THE YEAR ENDED 31ST DECEMBER 2023

I report to the trustees on my examination of the accounts of Marilyn Baker Ministries (the Trust) for the year ended 31<sup>st</sup> December 2023, which are set out on pages 6 to 14.

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 Trustee'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 2011 Act.

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; or
- (3) 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 accounts to be reached.

Signed:



Name: Paul Baker

FAIA

Address: 50a Clifford Way  
Maidstone  
Kent ME16 8GD

Dated: 20/6/2024

**MARILYN BAKER MINISTRIES**

England & Wales - Charity number 326553

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# Accounts

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Registered Charity No. 326553

MARILYN BAKER MINISTRIES

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

**CONTENTS OF THE REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

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Trustees' Report	3 - 5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 14
Independent Examiner's Report	15

**GENERAL INFORMATION**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

Registered Number: Charity Number 326553

Working Name: MBM

Trustees: Valerie Meade (Chairperson)  
Andrew Meade  
Ron Seale  
Desmond Hillary

Administrator: Rachel Barr

Principal Office: PO Box 393  
Tonbridge  
Kent TN9 9AY

Telephone: 01732 850855  
Email: info@mbm-ministries.org  
Website: www.mbm-ministries.org

Independent Examiner: Paul Baker FAIA  
Applied Accountancy Limited  
50a Clifford Way  
Maidstone  
Kent ME16 8GD

Bankers: Lloyds TSB plc  
121 High Street  
Tonbridge  
Kent TN9 1DB

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31ST DECEMBER 2022**

The trustees present their report and the accounts for the year ended 31st December 2022.

## **STRUCTURE, GOVENANCE AND MANAGEMENT**

### **Governing Document**

The charitable trust was constituted by a Trust Deed made on 1 January 1984 as varied by a Deed of Amendment dated 10 May 1984 and was registered with the Charity Commission on 9 July 1984.

### **Trustees**

The trustees who served throughout the year were as follows:-

Valerie Meade  
Andrew Meade  
Ron Seale  
Desmond Hillary

The Board of Trustees appoints its membership. New trustees are usually known to the Board of Trustees and are aware of the trust's aims. Trustee's responsibilities are explained on appointment.

Major policy decisions, expenditures and conference arrangements are discussed and approved at regular trustees' meetings. Trustees' meetings are usually attended by members of the team, who, although entering into some of the discussion, have no voting rights.

### **Administration**

Bookings for concerts, conferences and the day to day running of the principal office are handled by the Administrator.

## **TRUSTEES' REPORT (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

### **OBJECTIVES AND ACTIVITIES**

#### **Principal Objectives**

The aims of the trust are:

- (i) to promote the communication of evangelical Christian faith through music, songs and the spoken word,
- (ii) to provide spiritual teaching, advice, encouragement and counsel,
- (iii) to promote meetings, services and concerts.

#### **Activities**

Marilyn Baker and the team have continued their ministry with attendance at concerts, conferences and meetings together with online events throughout the year. At these events the Christian faith is communicated through music, songs and the spoken word.

The services of volunteers particularly with regards to driving to events is greatly appreciated.

The trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### **FINANCIAL PERFORMANCE**

The trust is reliant upon gifts and donations from supporters, which raised £53,869 (2021: £63,905) during the year. In addition, the sale of books, compact discs and sundry items generated income of £2,708 (2021: £5,851). Total income for the year was £56,577 (2021: £69,756). Total expenditure was £62,482 (2021: £64,434) giving rise to an overall deficit of £(5,905) (2021: surplus £5,322). Income generated is expended on the publication of books and compact discs. The level of expenditure is related to the income received. The trustees give thanks for all the prayer, finance and practical support given to the trust.

### **RESERVES POLICY**

The Trustees consider reserves of between three and six months' expenditure to be required for the stability of the trust, which should be between £15,620 and £31,240 (2021: £16,109 and £32,217). At 31 December 2022, free reserves were £30,848 (2021: £35,797), calculated as net assets less fixed assets and restricted funds. The Trustees consider the Trust to be a going concern.

**TRUSTEES' REPORT (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**RISK MANAGEMENT**

The trustees are aware that the continuity of the Trust relies upon the health and ability of Marilyn Baker and continue to support her as necessary to enable the work of the Trust to continue.

**FUTURE DEVELOPMENTS**

The trustees will continue to support the ministry of Marilyn Baker and her team in the communication of the Christian faith through music, songs and the spoken word.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Charity law requires trustees to prepare accounts for each financial period which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of the surplus or deficit for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to function according to its objectives.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with applicable Accounting Standards, Statement of Recommended Practice and the regulations made under the Charities Act 2011. The trustees 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 trustees on \_\_\_\_\_ and signed on their behalf.

Valerie Meade  
Chairperson

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<---Year Ended 31.12.22	----->	Year Ended	
	Unrestricted	Restricted	31.12.21	
Note	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
<b><u>INCOMING RESOURCES</u></b>				
Incoming Resources from Generated Funds:				
Donations and Grants	53,869	-	53,869	63,905
Activities for Generating Funds:				
Sale of Books, Tapes and Compact Discs	2,708	-	2,708	5,851
Other Income	-	-	-	-
Total Incoming Resources	<u>56,577</u>	<u>-</u>	<u>56,577</u>	<u>69,756</u>
<b><u>RESOURCES EXPENDED</u></b>				
Costs of Generating Funds 2	1,179	-	1,179	2,372
Charitable Activities 3	59,735	428	60,163	60,922
Governance Costs 4	<u>1,140</u>	<u>-</u>	<u>1,140</u>	<u>1,140</u>
Total Resources Expended	<u>62,054</u>	<u>428</u>	<u>62,482</u>	<u>64,434</u>
<b><u>NET MOVEMENT IN FUNDS</u></b>	(5,477)	(428)	(5,905)	5,322
<b><u>FUNDS BROUGHT FORWARD</u></b>	37,907	1,713	39,620	34,298
<b><u>TRANSFERS BETWEEN FUNDS</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUNDS CARRIED FORWARD</u></b>	<u>£32,430</u>	<u>£ 1,285</u>	<u>£33,715</u>	<u>£39,620</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**MARILYN BAKER MINISTRIES**

**BALANCE SHEET**

**AS AT 31ST DECEMBER 2022**

	<u>Note</u>	<u>31.12.22</u>		<u>31.12.21</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	6		2,867		3,823
<u>CURRENT ASSETS</u>					
Stocks	7		2,174		2,697
Debtors	8		4,308		7,509
Cash at Bank and in Hand			<u>27,084</u>		<u>28,174</u>
			33,566		38,380
<u>CREDITORS: AMOUNTS FALLING</u>					
<u>DUE WITHIN ONE YEAR</u>	9		<u>2,718</u>		<u>2,583</u>
<u>NET CURRENT ASSETS</u>			<u>30,848</u>		<u>35,797</u>
<u>NET ASSETS</u>			<u>£33,715</u>		<u>£39,620</u>
<u>CAPITAL AND RESERVES</u>					
Unrestricted Funds			32,430		37,907
Restricted Funds	10		<u>1,285</u>		<u>1,713</u>
<u>TOTAL FUNDS</u>			<u>£33,715</u>		<u>£39,620</u>

The accounts were approved by the trustees on their behalf and signed on

.....  
Valerie Meade

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. **ACCOUNTING POLICIES**

a) **Accounting Basis**

The accounts have been prepared under the historical cost convention and 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 (FRS 102) issued 16<sup>th</sup> July 2014 and with the Charities Act 2011.

b) **Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) **Incoming Resources**

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.

d) **Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. It is reported as part of the expenditure to which it relates:

Costs of generating funds comprise of those costs incurred in the sale of books, tapes and compact discs.

Charitable activity costs are incurred in achieving the charitable objectives of the trust.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity.

The trustees consider the allocation of support costs to the cost of generating funds to be immaterial.

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**e) Tangible Fixed Assets and Depreciation**

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off the cost, less estimated residual value, of each asset over its expected useful life:-

Equipment - 25% on net book value  
Motor Vehicles - 25% on net book value.

**f) Stocks**

Stocks are valued at the lower of cost and net realisable value.

**g) Debtors**

Debtors (including Trade Debtors) are measured at transaction price (which is usually the invoice price) less any impairment for bad and doubtful debts.

**h) Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price).

NOTES TO THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

j) Taxation

The trust is not liable to taxation on the net revenue arising from its activities nor on its investment income.

	<---Year Ended 31.12.22 ---->			Year Ended
	Unrestricted	Restricted	Total	31.12.21
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
2. <u>COSTS OF GENERATING FUNDS</u>				
Purchases of Books, Tapes and Compact Discs	<u>£1,179</u>	<u>-</u>	<u>£1,179</u>	<u>£2,372</u>

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

	<---Year Ended 31.12.22 ---->			Year Ended
	Unrestricted	Restricted	Total	31.12.21
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
<b>3. <u>CHARITABLE ACTIVITIES</u></b>				
Direct Costs of Charitable Activities:				
Salaries & Employers' NI	35,369	-	35,369	34,169
Pension Costs	1,658	-	1,658	1,659
Event Expenses	-	-	-	100
Bursary Payment	-	-	-	-
	<u>£37,027</u>	<u>£ -</u>	<u>£37,027</u>	<u>£35,928</u>
Analysis of Support Costs:				
Salaries & Employers' NI	12,156	-	12,156	11,505
Pension Costs	608	-	608	575
Motor Expenses	2,391	-	2,391	2,087
Travel Costs	62	-	62	201
Insurance and Copyright	915	-	915	914
Repairs & Maintenance	-	-	-	-
Printing, Postage, Stationery, Computer Software & Consumables	831	-	831	2,373
Telephone	81	-	81	91
Depreciation	528	428	956	1,274
Loss on Disposal of Assets	-	-	-	-
Advertising & Marketing	3,300	-	3,300	3,975
Subscriptions	926	-	926	1,034
Payroll Charges (paid to the Independent examiner)	360	-	360	360
Use of Premises	-	-	-	-
Bank Charges	100	-	100	405
Sundry Expenses	450	-	450	200
Hire of Hall	-	-	-	-
	<u>£22,708</u>	<u>£428</u>	<u>£23,136</u>	<u>£24,994</u>
Totals	<u>£59,735</u>	<u>£428</u>	<u>£60,163</u>	<u>£60,922</u>
<b>4. <u>GOVERNANCE COSTS</u></b>				
Independent Examiner's Fee	<u>£1,140</u>	<u>£ -</u>	<u>£1,140</u>	<u>£1,140</u>

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<u>2022</u>	<u>2021</u>
<b>5. <u>STAFF COSTS AND NUMBERS</u></b>		
Gross Salaries	47,525	45,674
Employer's National Insurance	-	-
Employer's Pension Contributions	<u>2,266</u>	<u>2,234</u>
	<u>£49,791</u>	<u>£47,908</u>

The average number of employees was as follows:-

Activities in the furtherance of the charity's activities	2	2
Support Staff	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employee received remuneration at higher levels as defined in the Charities Statement of Recommended Practice (FRS 102) as above £60,000.

**6. TANGIBLE FIXED ASSETS**

	<u>Equipment</u>	<u>Motor Vehicles</u>	<u>Total</u>
<u>Cost</u>			
At 1st January 2022	38,829	11,222	50,051
Additions	-	-	-
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 <sup>st</sup> December 2022	<u>£38,829</u>	<u>£11,222</u>	<u>£50,051</u>
<u>Depreciation</u>			
At 1st January 2022	36,752	9,476	46,228
Eliminated on Disposal	-	-	-
Charge for the year	<u>521</u>	<u>435</u>	<u>956</u>
At 31 <sup>st</sup> December 2022	<u>£37,273</u>	<u>£ 9,911</u>	<u>£47,184</u>
<u>Net Book Value</u>			
At 31 <sup>st</sup> December 2022	<u>£ 1,556</u>	<u>£ 1,311</u>	<u>£ 2,867</u>
At 31 <sup>st</sup> December 2021	<u>£ 2,077</u>	<u>£ 1,746</u>	<u>£ 3,823</u>

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<u>2022</u>	<u>2021</u>		
<b>7. <u>STOCKS</u></b>				
Books, Tapes and Compact Discs	£ <u>2,174</u>	£ <u>2,697</u>		
<b>8. <u>DEBTORS</u></b>				
Trade Debtors	-	36		
Tax Recoverable	3,038	6,261		
Prepayments	1,270	1,212		
Other Debtors	-	-		
	£ <u>4,308</u>	£ <u>7,509</u>		
<b>9. <u>CREDITORS: AMOUNTS FALLING</u></b>				
<b><u>DUE WITHIN ONE YEAR</u></b>				
Trade Creditors	-	60		
Accruals	1,800	1,800		
Other Creditors	<u>918</u>	<u>723</u>		
	£ <u>2,718</u>	£ <u>2,583</u>		
<b>10. <u>ANALYSIS OF FUNDS</u></b>				
	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
Tangible Fixed Assets	1,582	1,285	2,867	3,823
Net Current Assets	<u>30,848</u>	<u>-</u>	<u>30,848</u>	<u>35,797</u>
Totals	£ <u>32,430</u>	£ <u>1,285</u>	£ <u>33,715</u>	£ <u>39,620</u>

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<u>At 1.1.22</u>	<u>Income</u>	<u>Expenses</u>	<u>Transfers</u>	<u>At 31.12.22</u>
<b>11. <u>RESTRICTED FUNDS</u></b>					
Van Fund	1,713	-	428	-	1,285
Bursary Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>£1,713</u>	<u>£-</u>	<u>£428</u>	<u>£-</u>	<u>£1,285</u>

The Bursary Fund provided financial assistance to those unable to pay full fees whilst attending conferences.

The Van Fund was set up in previous years to raise finance for a new van required for the ongoing work of the charity. The van was purchased in June 2015

**12. TRANSACTIONS WITH TRUSTEES**

No trustee received any remuneration or were reimbursed for any expenses by the charity.

**13. PENSION COSTS**

The charity operates a defined contribution pension scheme for some of its staff. Pension contributions are also made to Marilyn Baker's and Tracy Williamson's personal pensions. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £2,266 (2021 - £2,233). Contributions totalling £238 (2021 - £332) were payable to the fund at the year end and are included in creditors.

**14. RELATED PARTIES**

There have been no related party transactions in this period (2021 None).

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF MARILYN BAKERV MINISTRIES**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

I report to the trustees on my examination of the accounts of Marilyn Baker Ministries(the Trust) for the year ended 31<sup>st</sup> December 2022, which are set out on pages 6 to 14.

**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 Trustee'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 2011 Act.

**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; or
- (3) 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 accounts to be reached.

Signed:

Name: Paul Baker

FAIA

Address: 50a Clifford Way  
Maidstone  
Kent ME16 8GD

Dated:



**MARILYN BAKER MINISTRIES**

England & Wales - Charity number 326553

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# Accounts

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Registered Charity No. 326553

**MARILYN BAKER MINISTRIES**

**ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**MARILYN BAKER MINISTRIES**

1

**CONTENTS OF THE REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**MARILYN BAKER MINISTRIES**

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**GENERAL INFORMATION**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

Registered Number: Charity Number 326553

Working Name: MBM

Trustees: Valerie Meade (Chairperson)  
Andrew Meade  
Ron Seale  
Desmond Hillary

Administrator: Rachel Barr

Principal Office: PO Box 393  
Tonbridge  
Kent TN9 9AY

Telephone: 01732 850855  
Email: info@mbm-ministries.org  
Website: www.mbm-ministries.org

Independent Examiner: Paul Baker FAIA  
Applied Accountancy Limited  
50a Clifford Way  
Maidstone  
Kent ME16 8GD

Bankers: Lloyds TSB plc  
121 High Street  
Tonbridge  
Kent TN9 1DB

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

The trustees present their report and the accounts for the year ended 31st December 2021.

**STRUCTURE, GOVENANCE AND MANAGEMENT**

**Governing Document**

The charitable trust was constituted by a Trust Deed made on 1 January 1984 as varied by a Deed of Amendment dated 10 May 1984 and was registered with the Charity Commission on 9 July 1984.

**Trustees**

The trustees who served throughout the year were as follows:-

Valerie Meade  
Andrew Meade  
Ron Seale  
Desmond Hillary

The Board of Trustees appoints its membership. New trustees are usually known to the Board of Trustees and are aware of the trust's aims. Trustee's responsibilities are explained on appointment.

Major policy decisions, expenditures and conference arrangements are discussed and approved at regular trustees' meetings. Trustees' meetings are usually attended by members of the team, who, although entering into some of the discussion, have no voting rights.

**Administration**

Bookings for concerts, conferences and the day to day running of the principal office are handled by the Administrator.

**TRUSTEES' REPORT (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**OBJECTIVES AND ACTIVITIES**

**Principal Objectives**

The aims of the trust are:

- (i) to promote the communication of evangelical Christian faith through music, songs and the spoken word,
- (ii) to provide spiritual teaching, advice, encouragement and counsel,
- (iii) to promote meetings, services and concerts.

**Activities**

Marilyn Baker and the team have continued their ministry with attendance at concerts, conferences and meetings together with online events throughout the year. At these events the Christian faith is communicated through music, songs and the spoken word.

The services of volunteers particularly with regards to driving to events is greatly appreciated.

The trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**FINANCIAL PERFORMANCE**

The trust is reliant upon gifts and donations from supporters, which raised £63,905 (2020: £54,635) during the year. In addition, the sale of books, compact discs and sundry items generated income of £5,851 (2020: £9,373). Total income for the year was £69,756 (2020: £64,008). Total expenditure was £64,434 (2020: £63,494) giving rise to an overall surplus of £5,322 (2020: surplus £514). Income generated is expended on the publication of books and compact discs. The level of expenditure is related to the income received. The trustees give thanks for all the prayer, finance and practical support given to the trust.

**RESERVES POLICY**

The Trustees consider reserves of between three and six months' expenditure to be required for the stability of the trust, which should be between £16,109 and £32,217 (2020: £15,873 and £31,747). At 31 December 2021, free reserves were £35,797 (2020: £29,987), calculated as net assets less fixed assets and restricted funds. The Trustees consider the Trust to be a going concern.

## **MARILYN BAKER MINISTRIES**

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### **TRUSTEES' REPORT (Continued)**

#### **FOR THE YEAR ENDED 31ST DECEMBER 2021**

#### **RISK MANAGEMENT**

The trustees are aware that the continuity of the Trust relies upon the health and ability of Marilyn Baker and continue to support her as necessary to enable the work of the Trust to continue.

The Trustees have considered the ongoing impact of the Coronavirus pandemic as detailed in the accounting policies on page 8.

#### **FUTURE DEVELOPMENTS**

The trustees will continue to support the ministry of Marilyn Baker and her team in the communication of the Christian faith through music, songs and the spoken word.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Charity law requires trustees to prepare accounts for each financial period which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of the surplus or deficit for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to function according to its objectives.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with applicable Accounting Standards, Statement of Recommended Practice and the regulations made under the Charities Act 2011. The trustees 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 trustees on

and signed on their behalf.

Valerie Meade

Chairperson \_\_\_\_\_

**MARIYN BAKER MINISTRIES**

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**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

	<---Year Ended 31.12.21 ---->			Year Ended
	Unrestricted	Restricted	Total	31.12.20
Note	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
<b><u>INCOMING RESOURCES</u></b>				
Incoming Resources from Generated Funds:				
Donations and Grants	63,905	-	63,905	54,635
Activities for Generating Funds:				
Sale of Books, Tapes and Compact Discs	5,851	-	5,851	9,373
Other Income	-	-	-	-
Total Incoming Resources	<u>69,756</u>	<u>-</u>	<u>69,756</u>	<u>64,008</u>
<b><u>RESOURCES EXPENDED</u></b>				
Costs of Generating Funds 2	2,372	-	2,372	3,649
Charitable Activities 3	60,351	571	60,922	58,705
Governance Costs 4	<u>1,140</u>	<u>-</u>	<u>1,140</u>	<u>1,140</u>
Total Resources Expended	<u>63,863</u>	<u>571</u>	<u>64,434</u>	<u>63,494</u>
<b><u>NET MOVEMENT IN FUNDS</u></b>	5,893	(571)	5,322	514
<b><u>FUNDS BROUGHT FORWARD</u></b>	32,014	2,284	34,298	33,784
<b><u>TRANSFERS BETWEEN FUNDS</u></b>	-	-	-	-
<b><u>FUNDS CARRIED FORWARD</u></b>	<u>£37,907</u>	<u>£ 1,713</u>	<u>£39,620</u>	<u>£34,298</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

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**MARILYN BAKER MINISTRIES**

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**BALANCE SHEET**

**AS AT 31ST DECEMBER 2021**

	<u>Note</u>	<u>31.12.21</u>		<u>31.12.20</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	6		3,823		4,311
<u>CURRENT ASSETS</u>					
Stocks	7		2,697		3,774
Debtors	8		7,509		7,314
Cash at Bank and in Hand			<u>28,174</u>		<u>22,880</u>
			38,380		33,968
<u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>					
	9		<u>2,583</u>		<u>3,981</u>
<u>NET CURRENT ASSETS</u>			<u>35,797</u>		<u>29,987</u>
<u>NET ASSETS</u>			<u>£39,620</u>		<u>£34,298</u>

**CAPITAL AND RESERVES**

Unrestricted Funds			37,907		32,014
Restricted Funds	10		<u>1,713</u>		<u>2,284</u>
<u>TOTAL FUNDS</u>			<u>£39,620</u>		<u>£34,298</u>

The accounts were approved by the trustees on their behalf

and signed on

.....  
Valerie Meade

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**1. ACCOUNTING POLICIES**

**a) Accounting Basis**

The accounts have been prepared under the historical cost convention and 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 (FRS 102) issued 16<sup>th</sup> July 2014 and with the Charities Act 2011.

**b) Going Concern**

The Coronavirus pandemic is creating significant uncertainty globally and the charity is not immune to this. The Trustees are working to ensure the safety of the employees and the continuity of the charity's operations as far as they are able, whilst adhering to Government advice. Whilst the pandemic will have a financial impact on the charity, at this stage it is not possible to reliably forecast what this may be. However, the Trustees have taken all relevant measures to ensure they are able to safeguard cash flow, jobs and charitable activities to put them in the best position to be able to pick up on opportunities as they arise once activities start to return to normal.

Given the uncertainties that exist, they believe these actions should enable them to continue in operational existence. Therefore, it is the Trustees' opinion that the going concern basis of preparation continues to be appropriate.

**c) Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **d) Incoming Resources**

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.

### **MARILYN BAKER MINISTRIES**

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#### **NOTES TO THE ACCOUNTS (Continued)**

#### **FOR THE YEAR ENDED 31ST DECEMBER 2021**

### **1. ACCOUNTING POLICIES (Continued)**

#### **e) Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. It is reported as part of the expenditure to which it relates:

Costs of generating funds comprise of those costs incurred in the sale of books, tapes and compact discs.

Charitable activity costs are incurred in achieving the charitable objectives of the trust.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity.

The trustees consider the allocation of support costs to the cost of generating funds to be immaterial.

#### **f) Tangible Fixed Assets and Depreciation**

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off the cost, less estimated residual value, of each asset over its expected useful life:-

Equipment – 25% on net book value  
Motor Vehicles – 25% on net book value.

#### **g) Stocks**

Stocks are valued at the lower of cost and net realisable value.

#### **h) Debtors**

Debtors (including Trade Debtors) are measured at transaction

price (which is usually the invoice price) less any impairment for bad and doubtful debts.

**i) Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price).

**MARILYN BAKER MINISTRIES**

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**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**j) Taxation**

The trust is not liable to taxation on the net revenue arising from its activities nor on its investment income.

	<---Year Ended 31.12.21 ---->			Year Ended
	Unrestricted	Restricted	Total	31.12.20
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
2. <u>COSTS OF GENERATING FUNDS</u>				
Purchases of Books, Tapes and Compact Discs	<u>£2,372</u>	<u>-</u>	<u>£2,372</u>	<u>£3,649</u>

**MARILYN BAKER MINISTRIES**

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**NOTES TO THE ACCOUNTS (Continued)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

	<---Year Ended 31.12.21 ---->			Year Ended
	Unrestricted	Restricted	Total	31.12.20
	Funds	Funds	Total	Total
	£	£	£	£
<b>3. CHARITABLE ACTIVITIES</b>				
Direct Costs of Charitable Activities:				
Salaries & Employers' NI	34,169	-	34,169	33,169
Pension Costs	1,659	-	1,659	1,714
Event Expenses	100	-	100	-
Bursary Payment	-	-	-	-
	<u>£35,928</u>	<u>£-</u>	<u>£35,928</u>	<u>£34,883</u>
Analysis of Support Costs:				
Salaries & Employers' NI	11,505	-	11,505	10,891
Pension Costs	575	-	575	542
Motor Expenses	2,087	-	2,087	1,767
Travel Costs	201	-	201	101
Insurance and Copyright	914	-	914	907
Repairs & Maintenance	-	-	-	-
Printing, Postage, Stationery, Computer Software & Consumables	2,373	-	2,373	3,430
Telephone	91	-	91	65
Depreciation	703	571	1,274	1,437
Loss on Disposal of Assets	-	-	-	-
Advertising & Marketing	3,975	-	3,975	3,225
Subscriptions	1,034	-	1,034	931
Payroll Charges (paid to the Independent examiner)	360	-	360	360
Use of Premises	-	-	-	-
Bank Charges	405	-	405	166
Sundry Expenses	200	-	200	-
Hire of Hall	-	-	-	-

	<u>£24,423</u>	<u>£571</u>	<u>£24,994</u>	<u>£23,822</u>
Totals	<u>£60,351</u>	<u>£571</u>	<u>£60,922</u>	<u>£58,705</u>

#### 4. GOVERNANCE COSTS

Independent Examiner's Fee	<u>£1,140</u>	<u>£ -</u>	<u>£1,140</u>	<u>£1,140</u>
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### MARILYN BAKER MINISTRIES

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#### NOTES TO THE ACCOUNTS (Continued)

#### FOR THE YEAR ENDED 31ST DECEMBER 2021

	<u>2021</u>	<u>2020</u>
<b>5. <u>STAFF COSTS AND NUMBERS</u></b>		
Gross Salaries	45,674	44,060
Employer's National Insurance	-	-
Employer's Pension Contributions	<u>2,234</u>	<u>2,256</u>
	<u>£47,908</u>	<u>£46,316</u>

The average number of employees was as follows:-

Activities in the furtherance of the charity's activities	2	2
Support Staff	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employee received remuneration at higher levels as defined in the Charities Statement of Recommended Practice (FRS 102) as above £60,000.

#### 6. TANGIBLE FIXED ASSETS

	<u>Equipment</u>	<u>Motor Vehicles</u>	<u>Total</u>
<u>Cost</u>			
At 1st January 2021	38,043	11,222	49,265
Additions	786	-	786
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 <sup>st</sup> December 2021	<u>£38,829</u>	<u>£11,222</u>	<u>£50,051</u>

#### Depreciation

At 1st January 2021	36,060	8,894	44,954
Eliminated on Disposal Charge for the year	<u>692</u>	<u>582</u>	<u>1,274</u>
At 31st December 2021	<u>£36,752</u>	<u>£ 9,476</u>	<u>£46,228</u>
<u>Net Book Value</u>			
At 31st December 2021	<u>£ 2,077</u>	<u>£ 1,746</u>	<u>£ 3,823</u>
At 31st December 2020	<u>£ 1,983</u>	<u>£ 2,328</u>	<u>£ 4,311</u>

## **MARILYN BAKER MINISTRIES**

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### **NOTES TO THE ACCOUNTS (Continued)**

#### **FOR THE YEAR ENDED 31ST DECEMBER 2021**

	<u>2021</u>	<u>2020</u>
<b>7. <u>STOCKS</u></b>		
Books, Tapes and Compact Discs	<u>£2,697</u>	<u>£3,774</u>
<b>8. <u>DEBTORS</u></b>		
Trade Debtors	36	-
Tax Recoverable	6,261	6,064
Prepayments	1,212	1,250
Other Debtors	<u>-</u>	<u>-</u>
	<u>£7,509</u>	<u>£7,314</u>
<b>9. <u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u></b>		
Trade Creditors	60	1,317
Accruals	1,800	1,500
Other Creditors	<u>723</u>	<u>1,164</u>
	<u>£2,583</u>	<u>£3,981</u>

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>2021 Total</u>	<u>2020 Total</u>
<b>10. <u>ANALYSIS OF FUNDS</u></b>				
Tangible Fixed Assets	2,110	1,713	3,823	4,311
Net Current Assets	<u>35,797</u>	<u>-</u>	<u>35,797</u>	<u>29,987</u>

Totals	<u>£37,907</u>	<u>£1,713</u>	<u>£39,620</u>	<u>£34,298</u>
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**MARILYN BAKER MINISTRIES**

14

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

	<u>At 1.1.21</u>	<u>Income</u>	<u>Expenses</u>	<u>Transfers</u>	<u>At</u>
<u>31.12.21</u>					
<b><u>11. RESTRICTED FUNDS</u></b>					
Van Fund	2,284	-	571	-	1,713
Bursary Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>£3,045</u>	<u>£-</u>	<u>£ 571</u>	<u>£-</u>	<u>£1,713</u>

The Bursary Fund provided financial assistance to those unable to pay full fees whilst attending conferences.

The Van Fund was set up in previous years to raise finance for a new van required for the ongoing work of the charity. The van was purchased in June 2015

**12. TRANSACTIONS WITH TRUSTEES**

No trustee received any remuneration or were reimbursed for any expenses by the charity.

**13. PENSION COSTS**

The charity operates a defined contribution pension scheme for some of its staff. Pension contributions are also made to Marilyn Baker's and Tracy Williamson's personal pensions. The assets of the schemes are held separately from those of the charity in independently

administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £2,233 (2020 – £2,256). Contributions totalling £332 (2020 – £314) were payable to the fund at the year end and are included in creditors.

#### **14. RELATED PARTIES**

There have been no related party transactions in this period (2020 None).

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF MARILYN BAKER MINISTRIES**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

I report to the trustees on my examination of the accounts of Marilyn Baker Ministries(the Trust) for the year ended 31<sup>st</sup> December 2021, which are set out on pages 6 to 14.

**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 Trustee'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 2011 Act.

**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; or
- (3) 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 accounts to be reached.

Signed:

Name: Paul Baker

FAIA

Address: 50a Clifford Way  
Maidstone  
Kent ME16 8GD

Dated:

**MARILYN BAKER MINISTRIES**

England & Wales - Charity number 326553

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# Accounts

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Registered Charity No. 326553

MARILYN BAKER MINISTRIES

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

**MARILYN BAKER MINISTRIES**

1

**CONTENTS OF THE REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**MARILYN BAKER MINISTRIES**

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**GENERAL INFORMATION**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

Registered Number: Charity Number 326553

Working Name: MBM

Trustees: Valerie Meade (Chairperson)  
Andrew Meade  
Ron Seale  
Desmond Hillary (appointed 5<sup>th</sup> February 2021)

Administrator: Rachel Barr

Principal Office: PO Box 393  
Tonbridge  
Kent TN9 9AY

Telephone: 01732 850855  
Email: [info@mbm-ministries.org](mailto:info@mbm-ministries.org)  
Website: [www.mbm-ministries.org](http://www.mbm-ministries.org)

Independent Examiner: Paul Baker FAIA  
Applied Accountancy Limited  
50a Clifford Way  
Maidstone  
Kent ME16 8GD

Bankers: Lloyds TSB plc  
121 High Street  
Tonbridge  
Kent TN9 1DB

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

The trustees present their report and the accounts for the year ended 31st December 2020.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charitable trust was constituted by a Trust Deed made on 1 January 1984 as varied by a Deed of Amendment dated 10 May 1984 and was registered with the Charity Commission on 9 July 1984.

**Trustees**

The trustees who served throughout the year were as follows:-

Valerie Meade  
Andrew Meade  
Ron Seale  
Desmond Hillary (appointed 5<sup>th</sup> February 2021)

The Board of Trustees appoints its membership. New trustees are usually known to the Board of Trustees and are aware of the trust's aims.

Major policy decisions, expenditures and conference arrangements are discussed and approved at regular trustees' meetings. Trustees' meetings are usually attended by members of the team, who, although entering into some of the discussion, have no voting rights.

**Administration**

Bookings for concerts, conferences and the day to day running of the principal office are handled by the Administrator.

**TRUSTEES' REPORT (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

**OBJECTIVES AND ACTIVITIES**

**Principal Objectives**

The aims of the trust are:

- (i) to promote the communication of evangelical Christian faith through music, songs and the spoken word,
- (ii) to provide spiritual teaching, advice, encouragement and counsel,
- (iii) to promote meetings, services and concerts.

**Activities**

Marilyn Baker and the team have continued their ministry with attendance at concerts, conferences and meetings throughout the year. At these events the Christian faith is communicated through music, songs and the spoken word.

The services of volunteers particularly with regards to driving to events is greatly appreciated.

The trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**FINANCIAL PERFORMANCE**

The trust is reliant upon gifts and donations from supporters, which raised £54,635 (2019: £50,530) during the year. In addition, the sale of books, tapes and compact discs generated income of £9,373 (2019: £14,134). Total income for the year was £64,008 (2019: £64,664). Total expenditure was £63,494 (2019: £66,891) giving rise to an overall surplus of £514 (2019: deficit £(2,227)). Income generated is expended on the publication of books, tapes and compact discs. The level of expenditure is related to the income received. The trustees give thanks for all the prayer, finance and practical support given to the trust.

**RESERVES POLICY**

The Trustees consider reserves of between three and six months' expenditure to be required for the stability of the trust, which should be between £15,873 and £31,747 (2019: £16,723 and £33,445). At 31 December 2020, free reserves were £29,987 (2019: £28,997), calculated as net assets less fixed assets and restricted funds. The Trustees consider the Trust to be a going concern.

## **TRUSTEES' REPORT (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

### **RISK MANAGEMENT**

The trustees are aware that the continuity of the Trust relies upon the health and ability of Marilyn Baker and continue to support her as necessary to enable the work of the Trust to continue.

The Trustees have considered the ongoing impact of the Coronavirus pandemic as detailed in the accounting policies on page 8.

### **FUTURE DEVELOPMENTS**

The trustees will continue to support the ministry of Marilyn Baker and her team in the communication of the Christian faith through music, songs and the spoken word.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Charity law requires trustees to prepare accounts for each financial period which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of the surplus or deficit for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to function according to its objectives.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with applicable Accounting Standards, Statement of Recommended Practice and the regulations made under the Charities Act 2012. The trustees 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 trustees on \_\_\_\_\_ and signed on their behalf.

Valerie Meade  
Chairperson

**MARIYN BAKER MINISTRIES**

**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31ST DECEMBER 2020**

		<---Year Ended 31.12.20		---->	Year Ended
	Note	Unrestricted Funds	Restricted Funds	Total	31.12.19
		£	£	£	Total
					£
<u>INCOMING RESOURCES</u>					
Incoming Resources from Generated Funds:					
Donations and Grants		54,635	-	54,635	50,530
Activities for Generating Funds:					
Sale of Books, Tapes and Compact Discs		9,373	-	9,373	14,134
Other Income		-	-	-	-
Total Incoming Resources		<u>64,008</u>	<u>-</u>	<u>64,008</u>	<u>64,664</u>
<u>RESOURCES EXPENDED</u>					
Costs of Generating Funds	2	3,649	-	3,649	4,631
Charitable Activities	3	57,944	761	58,705	61,120
Governance Costs	4	<u>1,140</u>	<u>-</u>	<u>1,140</u>	<u>1,140</u>
Total Resources Expended		<u>62,733</u>	<u>761</u>	<u>63,494</u>	<u>66,891</u>
<u>NET MOVEMENT IN FUNDS</u>		1,275	(761)	514	(2,227)
<u>FUNDS BROUGHT FORWARD</u>		30,739	3,045	33,784	36,011
<u>TRANSFERS BETWEEN FUNDS</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUNDS CARRIED FORWARD</u>		<u>£32,014</u>	<u>£ 2,284</u>	<u>£34,298</u>	<u>£33,784</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**BALANCE SHEET**

**AS AT 31ST DECEMBER 2020**

	<u>Note</u>	<u>31.12.20</u>		<u>31.12.19</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	6		4,311		4,787
<u>CURRENT ASSETS</u>					
Stocks			3,774		2,293
Debtors	7		7,314		3,829
Cash at Bank and in Hand			<u>22,880</u>		<u>24,943</u>
			33,968		31,065
<u>CREDITORS: AMOUNTS FALLING</u>					
<u>DUE WITHIN ONE YEAR</u>	8		<u>3,981</u>		<u>2,068</u>
<u>NET CURRENT ASSETS</u>					
			<u>29,987</u>		<u>22,997</u>
<u>NET ASSETS</u>					
			<u>£34,298</u>		<u>£33,784</u>
 <u>CAPITAL AND RESERVES</u>					
Unrestricted Funds			32,014		30,739
Restricted Funds	11		<u>2,284</u>		<u>3,045</u>
<u>TOTAL FUNDS</u>					
			<u>£34,298</u>		<u>£33,784</u>

The accounts were approved by the trustees on their behalf

and signed on

.....  
Valerie Meade

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31ST DECEMBER 2020**

#### 1. **ACCOUNTING POLICIES**

##### a) **Accounting Basis**

The accounts have been prepared under the historical cost convention and 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 (FRS 102) issued 16<sup>th</sup> July 2014 and with the Charities Act 2011.

##### b) **Going Concern**

The Coronavirus pandemic is creating significant uncertainty globally and the charity is not immune to this. The Trustees are working to ensure the safety of the employees and the continuity of the charity's operations as far as they are able, whilst adhering to Government advice. Whilst the pandemic will have a financial impact on the charity, at this stage it is not possible to reliably forecast what this may be. However, the Trustees have taken all relevant measures to ensure they are able to safeguard cash flow, jobs and charitable activities to put them in the best position to be able to pick up on opportunities as they arise once activities start to return to normal.

Given the uncertainties that exist, they believe these actions should enable them to continue in operational existence. Therefore, it is the Trustees' opinion that the going concern basis of preparation continues to be appropriate.

##### c) **Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### d) **Incoming Resources**

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.

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

**1. ACCOUNTING POLICIES (Continued)**

**e) Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. It is reported as part of the expenditure to which it relates:

Costs of generating funds comprise of those costs incurred in the sale of books, tapes and compact discs.

Charitable activity costs are incurred in achieving the charitable objectives of the trust.

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity.

The trustees consider the allocation of support costs to the cost of generating funds to be immaterial.

**f) Tangible Fixed Assets and Depreciation**

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off the cost, less estimated residual value, of each asset over its expected useful life:-

Equipment - 25% on net book value  
Motor Vehicles - 25% on net book value.

**g) Stocks**

Stocks are valued at the lower of cost and net realisable value.

**h) Debtors**

Debtors (including Trade Debtors) are measured at transaction Price (which is usually the invoice price) less any impairment For bad and doubtful debts.

**i) Creditors**

Short term creditors are measured at transaction price (which is Usually the invoice price).

NOTES TO THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

j) Taxation

The company is not liable to taxation on the net revenue arising from its activities nor on its investment income.

	<---Year Ended 31.12.20 ----->			Year Ended
	Unrestricted	Restricted	Total	31.12.19
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
2. <u>COSTS OF GENERATING FUNDS</u>				
Purchases of Books, Tapes and Compact Discs	<u>£3,649</u>	<u>-</u>	<u>£3,649</u>	<u>£4,631</u>

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	<---Year Ended 31.12.20 ---->			Year Ended
	Unrestricted	Restricted	Total	31.12.19
	Funds	Funds	Total	Total
	£	£	£	£
<b>3. CHARITABLE ACTIVITIES</b>				
Direct Costs of Charitable Activities:				
Salaries & Employers' NI	33,169	-	33,169	33,169
Pension Costs	1,714	-	1,714	1,221
Bad Debt	-	-	-	9
Bursary Payment	-	-	-	-
	<u>£34,883</u>	<u>£ -</u>	<u>£34,883</u>	<u>£34,399</u>
Analysis of Support Costs:				
Salaries & Employers' NI	10,891	-	10,891	10,334
Pension Costs	542	-	542	611
Motor Expenses	1,767	-	1,767	2,789
Travel Costs	101	-	101	632
Insurance and Copyright	907	-	907	913
Repairs & Maintenance	-	-	-	102
Printing, Postage, Stationery, Computer Software & Consumables	3,430	-	3,430	2,922
Telephone	65	-	65	466
Depreciation	676	761	1,437	1,595
Loss on Disposal of Assets	-	-	-	-
Advertising & Marketing	3,225	-	3,225	4,848
Subscriptions	931	-	931	612
Payroll Charges (paid to the Independent examiner)	360	-	360	360
Use of Premises	-	-	-	-
Bank Charges	166	-	166	432
Sundry Expenses	-	-	-	105
Hire of Hall	-	-	-	-
	<u>£23,061</u>	<u>£761</u>	<u>£23,822</u>	<u>£26,721</u>
Totals	<u>£57,944</u>	<u>£761</u>	<u>£58,705</u>	<u>£61,120</u>
<b>4. GOVERNANCE COSTS</b>				
Independent Examiner's Fee	<u>£1,140</u>	<u>£ -</u>	<u>£1,140</u>	<u>£1,140</u>

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

	<u>2020</u>	<u>2019</u>
<b>5. <u>STAFF COSTS AND NUMBERS</u></b>		
Gross Salaries	44,060	43,503
Employer's National Insurance	-	-
Employer's Pension Contributions	<u>2,256</u>	<u>1,832</u>
	<u>£46,316</u>	<u>£45,335</u>

The average number of employees was as follows:-

Activities in the furtherance of the charity's activities	2	2
Support Staff	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employee received remuneration at higher levels as defined in the Charities Statement of Recommended Practice (FRS 102) as above £60,000.

**6. TANGIBLE FIXED ASSETS**

	<u>Equipment</u>	<u>Motor Vehicles</u>	<u>Total</u>
<u>Cost</u>			
At 1st January 2020	37,082	11,222	48,304
Additions	961	-	961
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 <sup>st</sup> December 2020	<u>£38,043</u>	<u>£11,222</u>	<u>£49,265</u>
<u>Depreciation</u>			
At 1st January 2020	35,400	8,117	43,517
Eliminated on Disposal	-	-	-
Charge for the year	<u>660</u>	<u>777</u>	<u>1,437</u>
At 31 <sup>st</sup> December 2020	<u>£36,060</u>	<u>£ 8,894</u>	<u>£44,954</u>
<u>Net Book Value</u>			
At 31 <sup>st</sup> December 2020	<u>£ 1,983</u>	<u>£ 2,328</u>	<u>£ 4,311</u>
At 31 <sup>st</sup> December 2019	<u>£ 1,682</u>	<u>£ 3,105</u>	<u>£ 4,787</u>

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

	<u>2020</u>	<u>2019</u>		
<b>7. <u>STOCKS</u></b>				
Books, Tapes and Compact Discs	£ <u>3,774</u>	£ <u>2,293</u>		
<b>8. <u>DEBTORS</u></b>				
Trade Debtors	-	42		
Tax Recoverable	6,064	2,548		
Prepayments	1,250	1,239		
Other Debtors	-	-		
	£ <u>7,314</u>	£ <u>3,829</u>		
<b>9. <u>CREDITORS: AMOUNTS FALLING</u></b>				
<b><u>DUE WITHIN ONE YEAR</u></b>				
Trade Creditors	1,317	-		
Accruals	1,500	1,500		
Other Creditors	1,164	568		
	£ <u>3,981</u>	£ <u>2,068</u>		
<b>10. <u>ANALYSIS OF FUNDS</u></b>				
	<u>Unrestricted</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
	Funds	Funds	Total	Total
Tangible Fixed Assets	2,027	2,284	4,311	4,787
Net Current Assets	<u>29,987</u>	-	<u>29,987</u>	<u>28,997</u>
Totals	£ <u>32,014</u>	£ <u>2,284</u>	£ <u>34,298</u>	£ <u>33,784</u>

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

	<u>At 1.1.20</u>	<u>Income</u>	<u>Expenses</u>	<u>Transfers</u>	<u>At 31.12.20</u>
<b>11. <u>RESTRICTED FUNDS</u></b>					
Van Fund	3,045	-	761	-	2,284
Bursary Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>£3,045</u>	<u>£-</u>	<u>£761</u>	<u>£-</u>	<u>£2,284</u>

The Bursary Fund provided financial assistance to those unable to pay full fees whilst attending conferences.

The Van Fund was set up in previous years to raise finance for a new van required for the ongoing work of the charity. The van was purchased in June 2015

**12. TRANSACTIONS WITH TRUSTEES**

No trustee received any remuneration or were reimbursed for any expenses by the charity.

**13. PENSION COSTS**

The charity operates a defined contribution pension scheme for some of its staff. Pension contributions are also made to Marilyn Baker's and Tracy Williamson's personal pensions. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £2,256 (2019 - £1,832). Contributions totalling £314 (2019 - £183) were payable to the fund at the year end and are included in creditors.

**14. RELATED PARTIES**

There have been no related party transactions in this period (2019 None).

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF MARILYN BAKERV MINISTRIES**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

I report to the trustees on my examination of the accounts of Marilyn Baker Ministries(the Trust) for the year ended 31<sup>st</sup> December 2020, which are set out on pages 6 to 13.

**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 Trustee'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 2011 Act.

**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; or
- (3) 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 accounts to be reached.

Signed:

Name: Paul Baker

FAIA

Address: 50a Clifford Way  
Maidstone  
Kent ME16 8GD

Dated: