

MILTON FREE BAPTIST CHURCH

England & Wales · Charity number 518191

Details

Other names MILTON BAPTIST CHURCH

Status Registered

Legal form Other

Registered 1986-11-07

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

Contact

Address Milton Baptist Church
Meadow Street
Stoke-On-Trent
ST2 7BP

Phone 01782533352

Email mbcstoke@gmail.com

Website www.mbcstoke.co.uk

Activities

Objects: A PLACE FOR THE PUBLIC WORSHIP OF GOD BY THE MEMBERS OF THE MILTON FREE BAPTIST CHURCH FOR THE BIBLICAL INSTRUCTION OF CHILDREN AND ADULTS AND FOR OTHER SUCH CHARITABLE PURPOSES AS MAY BE DETERMINED BY THE SAID CHURCH.

Activities: Public worship services, Community Coffee Mornings. Community Knitting Club, Mums & Tots, Youth activities, and children's club. Support of evangelical missionaries and missions agencies.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Stoke-on-trent City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£72,900	£60,298	-	-
2024-03-31	£56,374	£62,856	-	-
2023-03-31	£52,771	£54,962	-	-
2022-03-31	£52,324	£50,125	-	-
2021-03-31	£60,888	£58,921	-	-

Trustees

Name	Role	Appointed
Kevin Cowdrey		2021-09-01
MR MICK HUMPHRIES		
Paul Tabinor		2025-12-01
William Campbell		2016-01-28

MILTON FREE BAPTIST CHURCH

England & Wales - Charity number 518191

Accounts

Document Details

Filename:	Charity Report and Accounts MBC 2025 FINAL.pdf
Client of:	AP Accountancy Ltd

Signature Details

Name:	Kevin Cowdrey
Email:	kevin.cowdrey@gmail.com
Date & Time:	20/11/2025 14:35:50 PM (GMT)
IP Address:	86.15.68.130
Signing Statement:	I confirm on behalf of the Charity that the 2025 Report and Accounts have been approved at a meeting of the Trustees of Milton Baptist Church

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Charity Registered Number: 518191

Milton Free Baptist Church
Report and Accounts
For the year ended
31 March 2025

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2025

Contents

Trustees Report	Pages 3 to 6
Statement of trustees' responsibilities	Page 7
Independent examiner's report	Page 8
Statement of receipts and payments for the year	Page 9
Statement of assets and liabilities	Page 10
Notes to the accounts	Pages 11 to 13

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2025

Trustees Report

Name, registered office and constitution of the charity

The full name of the charity	Milton Free Baptist Church (also known as Milton Baptist Church)
Charity registered number	518191
Charity address	Meadow Street Milton Stoke-on-Trent ST2 7BP

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The aims of the Milton Free Baptist Church

1. The furtherance and preaching of the Gospel through evangelistic activities.
2. The advancement of the Christian Faith through teaching the Bible and its doctrines.
3. Holding regular services and other meetings and events for the community.
4. Outreach to the whole community including children and young people.
5. Conducting a visiting ministry in care homes.
5. Supporting missionaries and missionary activity.
6. Other such activities as the trustees shall decide to further the objects of Milton Free Baptist Church.

Public benefit that is provided by the charity

The trustees have regard to the Charity Commission guidance on Public Benefit and plan their activities to ensure that they comply with the guidance. Details of how this is achieved are given in the “Summary of the charity’s main activities in relation to its objects”.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2025

Trustees Report

Summary of the charity's main activities in relation to its objects

The church continues to prioritise its commitment to serving the local community through a range of ministries and activities. Each year, the Trustees plan and review the programme with consideration for the Charity Commission's public benefit guidance, particularly the expectations surrounding the advancement of religion. This helps ensure that the church's work remains focused on its purpose and provides clear benefit both to the congregation and to the wider community.

Gathered worship remains central to church life. Regular Sunday services feature a mix of traditional hymns and more contemporary songs, offering an environment where individuals and families can participate meaningfully. Worship, prayer, and the preaching of Scripture form the foundation of these meetings. Communion is observed on the first Sunday of each month, giving the congregation a deliberate opportunity for reflection and spiritual renewal.

To support families, the church holds periodic all-age services that include children throughout the entire gathering. These are well-attended and create a sense of shared community. On other Sundays, children and young people take part in their own groups after the opening portion of the service. These sessions focus on teaching the Bible in an accessible and engaging way, helping younger attendees build a clear understanding of Christian truth.

Preaching is a key part of the church's ministry. While the Pastor is the main preacher, guest speakers occasionally participate, offering a variety of perspectives and teaching styles that enrich the congregation's learning and spiritual growth.

Mid-week ministries continue to play an important role in discipleship and fellowship. Bible Study takes place on the second and fourth Wednesday evenings, providing space for deeper exploration of Scripture. On the first and third Wednesdays, a prayer meeting is held instead, giving focused time for intercession and communal prayer. During school term time, the "Mums and Tots" group remains one of the church's most well-attended outreach activities, often welcoming up to 15 families each week. It provides a friendly setting for parents, carers, and children to spend time together and build supportive relationships.

The fortnightly "Knitters and Natters" group continues to be particularly valued by older members of the Milton community. As well as offering social interaction and companionship, the group contributes practically to global mission projects. Many of the knitted items produced are sent overseas to support communities facing hardship, including families in Armenia and other regions where assistance is needed.

The church premises are also made available, free of charge, to local police officers as a safe and comfortable place for breaks. This ongoing initiative continues to strengthen positive relationships with community services and demonstrates the church's support for local frontline workers.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2025

Trustees Report

Summary of the charity's main activities in relation to its objects (continued)

The church building remains in regular use throughout the week for worship, discipleship, outreach, community activities, and practical ministries. Its consistent use reflects the church's role as an active hub within the area. Over the year, an encouraging level of interest from local residents has continued, with many attending services or engaging with church activities for the first time.

Across all ministries, the church remains committed to helping people grow as disciples of Jesus Christ. Through teaching, worship, fellowship, and service, individuals are encouraged to deepen their faith and put it into action. Members are given opportunities to serve within the church, engage in local community initiatives, and support international mission work, ensuring that the church's impact extends both locally and globally.

The church remains a valued presence within the community and continues to adapt its ministries in response to the spiritual and practical needs of its congregation and neighbours. The Trustees are committed to ensuring that the church's work remains sustainable, relevant, and rooted in its core mission.

Structure, governance and management

Nature of "Governing Document" and constitution of the charity

Milton Free Baptist Church is registered with the Charity Commission.

The governing document is the Trust Deed dated 11 June 1986.

The trustees meet on a formal basis as often as they deem necessary to fulfil their obligations and ensure the smooth running of Milton Free Baptist Church.

The methods adopted for the recruitment and appointment of new trustees

The power of appointment and removal of trustees is vested in the members of the Church in accordance with the provisions of the trust deed. All Trustees must be members of the Church and must adhere to the "Basis of Faith".

Financial review

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil the obligations in respect of each fund.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2025

Trustees Report

Reserves

It is of paramount importance to the charity that it has the ability to meet its expenses, and accomplish long term expansion and growth to reach its goals.

The policy of the trustees is to maintain the Church's general reserve to a level which would enable its continued operation and support of a pastor for an initial period in the absence of funds.

The trustees monitor and review the appropriateness of reserves to enable the activities of the charity to continue.

Transactions and financial position

The financial statements are set out on pages **9** to **13**. The financial statements have been prepared on a receipts and payments basis, as set out in The Charities (Accounts and Reports) Regulations 2008. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £6,152 (prior year net outgoing resources of £6,482).

The total reserves at the end of the year stand at £11,990 (prior year £5,838).

Free unrestricted liquid reserves amounted to £11,990 (prior year £5,838).

The trustees of the charity during the year were:

W Campbell
K Cowdrey
M Humphries

The trustees are all members of the charity.

The trustees of the charity at the date the report and accounts were approved were:

W Campbell
K Cowdrey
M Humphries

Bankers

Barclays Bank plc

Independent examiner

Paul W J Evans FMAAT FCMA CGMA
AP Accountancy Ltd
34 Birch Valley Road
Kidsgrove, Stoke-on-Trent, ST7 4GN

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2025

Trustees Report

Statement of trustees' responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on

K Cowdrey
Trustee

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2025

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year. (Rev October 2018)

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 Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification or body:

Chartered Management Accountant

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2025

Statement of receipts and payments for the year

	<u>2025</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2025</u> <u>Restricted</u> <u>Funds</u> £	<u>2025</u> <u>Total</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £
Receipts				
Offerings and Gifts	72,900	1,021	73,921	56,374
Investment Income	0	0	0	0
Total Revenue Receipts	72,900	1,021	73,921	56,374
Capital Receipts	0	0	0	0
Total Receipts from all sources	72,900	1,021	73,921	56,374
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	40,090	0	40,090	36,990
Grants and donations	0	7,471	7,471	10,640
Premises Costs	9,721	0	9,721	10,183
Administration	9,400	0	9,400	3,665
Governance	1,087	0	1,087	1,378
Total Revenue Payments	60,298	7,471	67,769	62,856
Capital payments	0	0	0	0
Total Payments	60,298	7,471	67,769	62,856
Net receipts / (payments) in year	12,602	(6,450)	6,152	(6,482)
Net Surplus / (net deficit) for year	12,602	(6,450)	6,152	(6,482)

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2025

Statement of assets and liabilities

	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Cash funds				
Cash funds and bank balances at start of year	5,838	0	5,838	12,320
Surplus / (deficit) on receipts and payments account (excluding capital payments)	12,602	(6,450)	6,152	(6,482)
Cash funds before transfers	18,440	(6,450)	11,989	5,838
Transfers between funds	(6,450)	6,450	0	0
Cash and bank balances at end of year	11,989	0	11,989	5,838
Other Assets				
<i>Description of asset</i>				
Church Premises	260,000	0	260,000	260,000
Gift Aid Recoverable	7,180	0	7,180	6,022
Total value of other assets	267,180	0	267,180	266,022
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	500	0	500	460
Total value of liabilities	500	0	500	460
Total Assets less Liabilities	278,669	0	278,669	271,400

M Humphries,
Trustee
Approved by the board of trustees on

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2025

Notes to the accounts

1. Basis of accounting

Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context "cash" includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

A Receipts and Payments basis does not account for debtors, creditors, accruals and prepayments, but such a presentation is permitted by law for smaller charities.

2. The nature and purpose of each fund

Restricted funds comprise monies received for specific purposes, as laid down by the donor. Appropriate expenditure is allocated against such funds.

Unrestricted funds are those funds which are available for the general purposes of the charity.

3. Trustee remuneration

No Trustee receives remuneration for their services as a trustee of the charity.

All Trustees are reimbursed where appropriate for expenditure incurred on behalf of the Charity. These expenses are included in the receipts and payments accounts in the appropriate category.

4. Salaries and wages

	<u>2025</u>	<u>2024</u>
Gross salaries and employers National Insurance and pension costs	34,200	33,873
	<hr/>	<hr/>
	34,200	33,873
	<hr/>	<hr/>
Average number of full time employees in year	1.0	1.0

The above amounts are included in the receipts and payments accounts in the "payments relating directly to charitable activities".

5. Taxation

The charity is not liable to tax on its charitable income.

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2025

Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Receipts				
Donations	63,058	1,021	64,079	49,266
Gift Aid recovered	9,842	0	9,842	7,108
Total Donations Received	72,900	1,021	73,921	56,374
Investment Income	0	0	0	0
Total Receipts	72,900	1,021	73,921	56,374
Payments				
<i>Payments relating directly to charitable activities</i>				
Gross wages and salaries - charitable activities	34,200	0	34,200	33,873
Resource Costs	597	0	597	460
Outreach Expenses	1,893	0	1,893	1,549
Advertising	464	0	464	155
Travel, Subsistence & Hospitality	2,130	0	2,130	474
Training and conferences	806	0	806	479
	40,090	0	40,090	36,990
<i>Premises Costs</i>				
Insurance	1,018	0	1,018	997
Utilities / Rates	4,611	0	4,611	6,585
Cleaning	1,072	0	1,072	1,234
Rent	0	0	0	0
Maintenance	3,020	0	3,020	1,367
	9,721	0	9,721	10,183
<i>General administrative expenses</i>				
Stationery and Printing	1,802	0	1,802	1,402
Telephone and Fax	533	0	533	487
Subscriptions	1,763	0	1,763	573
Equipment expensed	5,302	0	5,302	1,203
	9,400	0	9,400	3,665
<i>Grants paid</i>				
Grants paid to individuals	0	3,250	3,250	6,495
Grants paid to institutions	0	4,221	4,221	4,145
	0	7,471	7,471	10,640
<i>Governance costs</i>				
Examiners Fees	460	0	460	660
Other Professional Fees	627	0	627	718
	1,087	0	1,087	1,378

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2025

Notes to the accounts

7. Analysis of funds

	<u>Balance</u> <u>at 1 Apr</u> <u>2024</u> £	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfer</u> <u>between</u> <u>Funds</u> £	<u>Balance</u> <u>at 31 Mar</u> <u>2025</u> £
Restricted Funds	0	1,021	(7,471)	6,450	0
General Fund	5,838	72,900	(60,298)	(6,450)	11,990
Total Funds	5,838	73,921	(67,769)	0	11,990

8. Analysis of Grants for the year

	<u>2025</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2025</u> <u>Restricted</u> <u>Funds</u> £	<u>2025</u> <u>Total</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £
Grants to Institutions				
Armenian Ministry	0	925	925	975
Barnabas Fund	0	400	400	120
CMI Aid	0	75	75	900
Community Ambassadors	0	925	925	900
Friends of Israel	0	0	0	350
New Tribes Mission	0	925	925	900
Total Grants to Institutions	0	3,250	3,250	4,145
Grants to Individuals	0	4,221	4,221	6,495
Total Grants in Year	0	7,471	7,471	10,640

MILTON FREE BAPTIST CHURCH

England & Wales - Charity number 518191

Accounts

Document Details

Filename:	Charity Report and Accounts MBC 2024.pdf
Client of:	AP Accountancy Ltd

Signature Details

Name:	Kevin Cowdrey
Email:	kevin.cowdrey@gmail.com
Date & Time:	02/01/2025 13:44:59 PM (GMT)
IP Address:	82.31.18.22
Signing Statement:	I confirm on behalf of the Charity that the 2024 Report and Accounts and Tax Return have been approved at a meeting of the Trustees of Milton Baptist Church

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Charity Registered Number: 518191

Milton Free Baptist Church
Report and Accounts
For the year ended
31 March 2024

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2024

Contents

Trustees Report	Pages 3 to 6
Statement of trustees' responsibilities	Page 7
Independent examiner's report	Page 8
Statement of receipts and payments for the year	Page 9
Statement of assets and liabilities	Page 10
Notes to the accounts	Pages 11 to 13

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2024

Trustees Report

Name, registered office and constitution of the charity

The full name of the charity	Milton Free Baptist Church (also known as Milton Baptist Church)
Charity registered number	518191
Charity address	Meadow Street Milton Stoke-on-Trent ST2 7BP

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The aims of the Milton Free Baptist Church

1. The furtherance and preaching of the Gospel through evangelistic activities.
2. The advancement of the Christian Faith through teaching the Bible and its doctrines.
3. Holding regular services and other meetings and events for the community.
4. Outreach to the whole community including children and young people.
5. Conducting a visiting ministry in care homes.
5. Supporting missionaries and missionary activity.
6. Other such activities as the trustees shall decide to further the objects of Milton Free Baptist Church.

Public benefit that is provided by the charity

The trustees have regard to the Charity Commission guidance on Public Benefit and plan their activities to ensure that they comply with the guidance. Details of how this is achieved are given in the “Summary of the charity’s main activities in relation to its objects”.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2024

Trustees Report

Summary of the charity's main activities in relation to its objects

The church is steadfast in its commitment to serving the local community through a wide range of activities and ministries. Each year, the Trustees carefully plan these activities, considering the guidance provided by the Commission on public benefit, particularly the specific recommendations for advancing religion. This ensures that the church's mission remains focused on enriching the spiritual and social lives of the congregation and the surrounding community.

Regular worship services at the church are a cornerstone of its ministry. These services incorporate a blend of traditional hymns and contemporary music, creating an inclusive and engaging environment that appeals to individuals of all ages. Worship and prayer are central to these gatherings, fostering a sense of unity and devotion among attendees. On the first Sunday of every month, the church celebrates Communion, providing a meaningful opportunity for reflection and spiritual renewal. To make worship more accessible for families, the church holds all-age services designed to include children. These services are especially popular, fostering an atmosphere of community and shared faith. During other morning services, children and young people participate in their own age-appropriate groups after the initial portion of the service. These sessions include engaging activities tailored to help them explore and understand Christian teachings in a relatable and impactful way.

Preaching is an integral part of Sunday services, with themes selected by the Minister in collaboration with others. While the Pastor is the primary preacher, guest speakers are occasionally invited to deliver sermons and lead services. This practice broadens the congregation's understanding by introducing diverse perspectives on faith and scripture.

Beyond Sunday services, the church offers several regular programs to support spiritual growth and community building. A Bible Study occurs every second and fourth Wednesday of the month at the church, fostering more profound engagement with scripture. On the first and third Wednesday of each month, there is a prayer meeting in place of the Bible Study. During school terms, the church hosts a "Mums and Tots" group, which is highly popular among local parents and their children. This group attracts up to 15 families each week, offering a welcoming environment for social interaction and mutual support.

Additionally, the church runs a fortnightly "Knitters and Natters" group, primarily attended by elderly women from the Milton area. This group serves as a social outlet while also contributing to a larger mission. The knitted goods produced by the group are donated to communities in need, including those in Armenia and other regions facing hardship, demonstrating the church's commitment to both local and global outreach.

The church premises are made available, free of charge, to local police officers, providing them with a comfortable space to take tea breaks or enjoy lunch. This initiative fosters positive relationships with local law enforcement and demonstrates the church's support for those serving the community.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2024

Trustees Report

Summary of the charity's main activities in relation to its objects (continued)

The church's vibrant ministry to young people includes various events and programs designed to engage and inspire. A fortnightly kids' club for primary school-age children is held on Fridays, offering a mix of fun and faith-based activities. In addition to its regular Sunday School program, the church organises an annual Holiday Bible Club, which provides primary-aged children with a week of exciting and enriching experiences centred on Christian themes.

The church operates a bustling schedule, with its facilities in use on most days of the week. From worship services and Bible studies to community groups and special events, the church remains a hub of activity and spiritual growth. Over time, it has witnessed a steady increase in interest and attendance from local residents, reflecting its positive impact on the community.

Every aspect of church life is guided by the mission to help individuals grow as Christian disciples. Through teaching, worship, and service, the church seeks to deepen people's understanding of what it means to be a disciple while providing opportunities to put faith into action. Whether through direct involvement in church activities, support for local initiatives, or contributions to global outreach efforts, the church encourages its congregation to live out their faith in meaningful and transformative ways.

The church remains a vital part of the community, continually adapting and expanding its ministries to meet the spiritual and practical needs of its members and neighbours.

Structure, governance and management

Nature of "Governing Document" and constitution of the charity

Milton Free Baptist Church is registered with the Charity Commission.

The governing document is the Trust Deed dated 11 June 1986.

The trustees meet on a formal basis as often as they deem necessary to fulfil their obligations and ensure the smooth running of Milton Free Baptist Church.

The methods adopted for the recruitment and appointment of new trustees

The power of appointment and removal of trustees is vested in the members of the Church in accordance with the provisions of the trust deed. All Trustees must be members of the Church and must adhere to the "Basis of Faith".

Financial review

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil the obligations in respect of each fund.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2024

Trustees Report

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It is of paramount importance to the charity that it has the ability to meet its expenses, and accomplish long term expansion and growth to reach its goals.

The policy of the trustees is to maintain the Church's general reserve to a level which would enable its continued operation and support of a pastor for an initial period in the absence of funds.

The trustees monitor and review the appropriateness of reserves to enable the activities of the charity to continue.

Transactions and financial position

The financial statements are set out on pages **9** to **13**. The financial statements have been prepared on a receipts and payments basis, as set out in The Charities (Accounts and Reports) Regulations 2008. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £6,482 (prior year net outgoing resources of £2,191).

The total reserves at the end of the year stand at £5,838 (prior year £12,320).

Free unrestricted liquid reserves amounted to £5,838 (prior year £12,320).

The trustees of the charity during the year were:

W Campbell
K Cowdrey
M Humphries

The trustees are all members of the charity.

The trustees of the charity at the date the report and accounts were approved were:

W Campbell
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Bankers

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AP Accountancy Ltd
34 Birch Valley Road
Kingsgrove, Stoke-on-Trent, ST7 4GN

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2024

Trustees Report

Statement of trustees' responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on

K Cowdrey
Trustee

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2024

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year. (Rev October 2018)

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 Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification or body:

Chartered Management Accountant

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2024

Statement of receipts and payments for the year

	<u>2024</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2024</u> <u>Restricted</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £
Receipts				
Offerings and Gifts	54,912	1,463	56,374	52,771
Investment Income	0	0	0	0
Total Revenue Receipts	54,912	1,463	56,374	52,771
Capital Receipts	0	0	0	0
Total Receipts from all sources	54,912	1,463	56,374	52,771
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	36,990	0	36,990	33,838
Grants and donations	0	10,640	10,640	8,221
Premises Costs	10,183	0	10,183	7,792
Administration	3,665	0	3,665	3,880
Governance	1,378	0	1,378	1,231
Total Revenue Payments	52,216	10,640	62,856	54,962
Capital payments	0	0	0	0
Total Payments	52,216	10,640	62,856	54,962
Net receipts / (payments) in year	2,696	(9,177)	(6,482)	(2,191)
Net Surplus / (net deficit) for year	2,696	(9,177)	(6,482)	(2,191)

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2024

Statement of assets and liabilities

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Cash funds				
Cash funds and bank balances at start of year	12,320	0	12,320	14,511
Surplus / (deficit) on receipts and payments account (excluding capital payments)	2,696	(9,177)	(6,482)	(2,191)
Cash funds before transfers	15,016	(9,177)	5,838	12,320
Transfers between funds	(9,177)	9,177	0	0
Cash and bank balances at end of year	5,839	0	5,838	12,320
Other Assets				
<i>Description of asset</i>				
Church Premises	260,000	0	260,000	260,000
Gift Aid Recoverable	6,022	0	6,022	7,103
Total value of other assets	266,022	0	266,022	267,103
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	460	0	460	660
Total value of liabilities	460	0	460	660
Total Assets less Liabilities	271,401	0	271,400	278,763

M Humphries,
Trustee
Approved by the board of trustees on

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2024

Notes to the accounts

1. Basis of accounting

Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context "cash" includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

A Receipts and Payments basis does not account for debtors, creditors, accruals and prepayments, but such a presentation is permitted by law for smaller charities.

2. The nature and purpose of each fund

Restricted funds comprise monies received for specific purposes, as laid down by the donor. Appropriate expenditure is allocated against such funds.

Unrestricted funds are those funds which are available for the general purposes of the charity.

3. Trustee remuneration

No Trustee receives remuneration for their services as a trustee of the charity.

All Trustees are reimbursed where appropriate for expenditure incurred on behalf of the Charity. These expenses are included in the receipts and payments accounts in the appropriate category.

4. Salaries and wages

	<u>2024</u>	<u>2023</u>
Gross salaries and employers National Insurance and pension costs	33,873	29,085
	<hr/>	<hr/>
	33,873	29,085
Average number of full time employees in year	1.0	1.0

The above amounts are included in the receipts and payments accounts in the "payments relating directly to charitable activities".

5. Taxation

The charity is not liable to tax on its charitable income.

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2024

Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Receipts				
Donations	47,804	1,463	49,266	46,482
Gift Aid recovered	7,108	0	7,108	6,289
Total Donations Received	54,912	1,463	56,374	52,771
Investment Income	0	0	0	0
Total Receipts	54,912	1,463	56,374	52,771
Payments				
<i>Payments relating directly to charitable activities</i>				
Gross wages and salaries - charitable activities	33,873	0	33,873	29,085
Resource Costs	460	0	460	360
Outreach Expenses	1,549	0	1,549	2,306
Advertising	155	0	155	559
Travel, Subsistence & Hospitality	474	0	474	669
Training and conferences	479	0	479	859
	36,990	0	36,990	33,838
<i>Premises Costs</i>				
Insurance	997	0	997	930
Utilities / Rates	6,585	0	6,585	3,032
Cleaning	1,234	0	1,234	1,578
Maintenance	1,367	0	1,367	1,690
	10,183	0	10,183	7,230
<i>General administrative expenses</i>				
Stationery and Printing	1,402	0	1,402	2,309
Telephone and Fax	487	0	487	487
Subscriptions	573	0	573	549
Equipment expensed	1,203	0	1,203	535
	3,665	0	3,665	3,880
<i>Grants paid</i>				
Grants paid to individuals	0	6,495	6,495	1,450
Grants paid to institutions	0	4,145	4,145	6,771
	0	10,640	10,640	8,221
<i>Governance costs</i>				
Examiners Fees	660	0	660	460
Other Professional Fees	718	0	718	771
	1,378	0	1,378	1,231

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2024

Notes to the accounts

7. Analysis of funds

	<u>Balance</u> <u>at 1 Apr</u> <u>2023</u> £	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfer</u> <u>between</u> <u>Funds</u> £	<u>Balance</u> <u>at 31 Mar</u> <u>2024</u> £
Restricted Funds	0	1,463	(10,640)	9,177	0
General Fund	12,320	54,912	(52,216)	(9,177)	5,838
Total Funds	12,320	56,374	(62,856)	0	5,838

8. Analysis of Grants for the year

	<u>2024</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2024</u> <u>Restricted</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £
Grants to Institutions				
Armenian Ministry	0	975	975	825
Barnabas Fund	0	120	120	524
CMI Aid	0	900	900	3,497
Community Ambassadors	0	900	900	900
Friends of Israel	0	350	350	125
New Tribes Mission	0	900	900	900
Total Grants to Institutions	0	4,145	4,145	6,771
Grants to Individuals	0	6,495	6,495	1,450
Total Grants in Year	0	10,640	10,640	8,221

MILTON FREE BAPTIST CHURCH

England & Wales - Charity number 518191

Accounts

Charity Registered Number: 518191

Milton Free Baptist Church
Report and Accounts
For the year ended
31 March 2023

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2023

Contents

Trustees Report	Pages 3 to 6
Statement of trustees' responsibilities	Page 7
Independent examiner's report	Page 8
Statement of receipts and payments for the year	Page 9
Statement of assets and liabilities	Page 10
Notes to the accounts	Pages 11 to 13

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2023

Trustees Report

Name, registered office and constitution of the charity

The full name of the charity	Milton Free Baptist Church (also known as Milton Baptist Church)
Charity registered number	518191
Charity address	Meadow Street Milton Stoke-on-Trent ST2 7BP

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The aims of the Milton Free Baptist Church

1. The furtherance and preaching of the Gospel through evangelistic activities.
2. The advancement of the Christian Faith through teaching the Bible and its doctrines.
3. Holding regular services and other meetings and events for the community.
4. Outreach to the whole community including children and young people.
5. Conducting a visiting ministry in care homes.
5. Supporting missionaries and missionary activity.
6. Other such activities as the trustees shall decide to further the objects of Milton Free Baptist Church.

Public benefit that is provided by the charity

The trustees have regard to the Charity Commission guidance on Public Benefit and plan their activities to ensure that they comply with the guidance. Details of how this is achieved are given in the “Summary of the charity’s main activities in relation to its objects”.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2023

Trustees Report

Summary of the charity's main activities in relation to its objects

The church continues to serve the local community in a variety of ways. When planning our activities for the year, the Trustees have considered the Commission's guidance on public benefit, particularly the specific guidance to charities on advancing religion.

Our regular worship services use a mixture of both old and contemporary music, encouraging people of all ages to engage in worship and prayer. Communion is celebrated on the first Sunday of the month. All age services are specifically aimed to be accessible to children and are popular with all ages. During the other morning services, our Children and Young people leave part way through the service for their own groups, with age-related activities to help them understand Christian teaching.

Preaching takes place within our Sunday services on themes determined by the Minister in conjunction with others. The Pastor is the main preacher, but on occasions, other speakers are invited to preach and lead at our services, giving opportunity for the congregation to hear a wider perspective. There is a weekly Bible Study held every Wednesday at the Church.

Every week during school terms, the church hosts Mums and Tots, which attracts up to 15 parents and their children. We also host a "Knitters and Natters" group on a fortnightly basis. This ministry provides a social outlet to elderly women from the Milton area. The goods they produce are sent overseas to Armenia and other needy parts of the world.

Our premises are used, free of charge, by local police officers to enjoy tea breaks and lunch periods. Local PC's and PCSO's are grateful for the opportunity to rest in comfortable surroundings and have use of the church kitchen facilities.

The church continues its ministry among young people from the area and hosts various events for young people. The Church runs a kid's club for primary school-age children fortnightly, on Fridays. Besides its Sunday School work and regular kid's clubs, the church also holds an annual Holiday Bible Club for primary-aged children.

The church operates a busy schedule, and its building is in use most days of the week. It continues to see a steady increase in interest and attendance from local people. All aspects of Church life aim to help people grow as Christian Disciples by understanding what it means to be a disciple and promoting opportunities to put faith into action by service to the Church and the local Community.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2023

Structure, governance and management

Nature of "Governing Document" and constitution of the charity

Milton Free Baptist Church is registered with the Charity Commission.

The governing document is the Trust Deed dated 11 June 1986.

The trustees meet on a formal basis as often as they deem necessary to fulfil their obligations and ensure the smooth running of Milton Free Baptist Church.

The methods adopted for the recruitment and appointment of new trustees

The power of appointment and removal of trustees is vested in the members of the Church in accordance with the provisions of the trust deed. All Trustees must be members of the Church and must adhere to the "Basis of Faith".

Financial review

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil the obligations in respect of each fund.

Reserves

It is of paramount importance to the charity that it has the ability to meet its expenses, and accomplish long term expansion and growth to reach its goals.

The policy of the trustees is to maintain the Church's general reserve to a level which would enable its continued operation and support of a pastor for an initial period in the absence of funds.

The trustees monitor and review the appropriateness of reserves to enable the activities of the charity to continue.

Transactions and financial position

The financial statements are set out on pages **9** to **13**. The financial statements have been prepared on a receipts and payments basis, as set out in The Charities (Accounts and Reports) Regulations 2008. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £2,191 (prior year net incoming resources of £4,064).

The total reserves at the end of the year stand at £12,320 (prior year £14,512).

Free unrestricted liquid reserves amounted to £12,320 (prior year £11,670).

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2023

Trustees Report

The trustees of the charity during the year were:

W Campbell
K Cowdrey
M Humphries

The trustees are all members of the charity.

The trustees of the charity at the date the report and accounts were approved were:

W Campbell
K Cowdrey
M Humphries

Bankers

Barclays Bank plc

Independent examiner

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2023

Trustees Report

Statement of trustees' responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 21 November 2023

K Cowdrey
Trustee

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2023

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2023. (Rev October 2018)

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 Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification or body:

Chartered Management Accountant

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is 22 November 2023

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2023

Statement of receipts and payments for the year

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Receipts				
Offerings and Gifts	51,084	1,687	52,771	54,189
Investment Income	0	0	0	0
Total Revenue Receipts	51,084	1,687	52,771	54,189
Capital Receipts	0	0	0	0
Total Receipts from all sources	51,084	1,687	52,771	54,189
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	33,838	0	33,838	30,123
Grants and donations	1,450	6,771	8,221	8,845
Premises Costs	7,792	0	7,792	7,648
Administration	3,880	0	3,880	2,348
Governance	1,231	0	1,231	1,161
Total Revenue Payments	48,191	6,771	54,962	50,125
Capital payments	0	0	0	0
Total Payments	48,191	6,771	54,962	50,125
Net receipts / (payments) in year	2,893	(5,084)	(2,191)	4,064
Net Surplus / (net deficit) for year	2,893	(5,084)	(2,191)	4,064

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2023

Statement of assets and liabilities

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Cash funds				
Cash funds and bank balances at start of year	11,670	2,841	14,511	10,448
Surplus / (deficit) on receipts and payments account (excluding capital payments)	2,893	(5,084)	(2,191)	4,064
Cash funds before transfers	14,563	(2,243)	12,320	14,511
Transfers between funds	(2,243)	2,243	0	0
Cash and bank balances at end of year	12,320	0	12,320	14,511
Other Assets				
<i>Description of asset</i>				
Church Premises	260,000	0	260,000	260,000
Gift Aid Recoverable	7,103	0	7,103	6,289
Total value of other assets	267,103	0	267,103	266,289
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	660	0	660	460
Total value of liabilities	660	0	660	460
Total Assets less Liabilities	278,763	0	278,763	280,340

M Humphries,

Trustee

Approved by the board of trustees on 21 November 2023

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2023

Notes to the accounts

1. Basis of accounting

Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context "cash" includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

A Receipts and Payments basis does not account for debtors, creditors, accruals and prepayments, but such a presentation is permitted by law for smaller charities.

2. The nature and purpose of each fund

Restricted funds comprise monies received for specific purposes, as laid down by the donor. Appropriate expenditure is allocated against such funds.

Unrestricted funds are those funds which are available for the general purposes of the charity.

3. Trustee remuneration

No Trustee receives remuneration for their services as a trustee of the charity.

All Trustees are reimbursed where appropriate for expenditure incurred on behalf of the Charity. These expenses are included in the receipts and payments accounts in the appropriate category.

4. Salaries and wages

	<u>2023</u>	<u>2022</u>
Gross salaries and employers National Insurance and pension costs	29,085	25,399
	<hr/>	<hr/>
	29,085	25,399
	<hr/>	<hr/>
Average number of full time employees in year	1.0	0.9

The above amounts are included in the receipts and payments accounts in the "payments relating directly to charitable activities".

5. Taxation

The charity is not liable to tax on its charitable income.

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2023

Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Receipts				
Donations	44,795	1,687	46,482	45,546
Gift Aid recovered	6,289	0	6,289	8,643
Total Donations Received	51,084	1,687	52,771	54,189
Investment Income	0	0	0	0
Total Receipts	51,084	1,687	52,771	54,189
Payments				
<i>Payments relating directly to charitable activities</i>				
Gross wages and salaries - charitable activities	29,085	0	29,085	25,399
Resource Costs	360	0	360	110
Outreach Expenses	2,306	0	2,306	2,317
Advertising	559	0	559	741
Travel, Subsistence & Hospitality	669	0	669	1,556
Training and conferences	859	0	859	0
	33,838	0	33,838	30,123
<i>Premises Costs</i>				
Insurance	930	0	930	824
Utilities / Rates	3,032	0	3,032	3,829
Cleaning	1,578	0	1,578	945
Rent	0	0	0	360
Maintenance	2,252	0	2,252	1,690
	7,792	0	7,792	7,648
<i>General administrative expenses</i>				
Stationery and Printing	2,309	0	2,309	1,112
Telephone and Fax	487	0	487	487
Subscriptions	549	0	549	374
Equipment expensed	535	0	535	375
	3,880	0	3,880	2,348
<i>Grants paid</i>				
Grants paid to individuals	1,450	0	1,450	4,235
Grants paid to institutions	0	6,771	6,771	4,610
	1,450	6,771	8,221	8,845
<i>Governance costs</i>				
Examiners Fees	460	0	460	400
Other Professional Fees	771	0	771	761
	1,231	0	1,231	1,161

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2023

Notes to the accounts

7. Analysis of funds

	<u>Balance</u> <u>at 1 Apr</u> <u>2022</u> £	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfer</u> <u>between</u> <u>Funds</u> £	<u>Balance</u> <u>at 31 Mar</u> <u>2023</u> £
Restricted Funds	2,841	1,687	(6,771)	2,243	0
General Fund	11,670	51,084	(48,191)	(2,243)	12,320
Total Funds	14,511	52,771	(54,962)	0	12,320

8. Analysis of Grants for the year

	<u>2023</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2023</u> <u>Restricted</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> <u>Funds</u> £
Grants to Institutions				
Armenian Ministry	0	825	825	900
Barnabas Fund	0	524	524	289
Blurton Baptist Church	0	0	0	75
CMI Aid	0	3,497	3,497	300
Community Ambassadors	0	900	900	900
Douglas MacMillian	0	0	0	321
Friends of Israel	0	125	125	0
New Malden Baptist Church	0	0	0	550
New Tribes Mission	0	900	900	900
Total Grants to Institutions	0	6,771	6,771	4,235
Grants to Individuals	1,450	0	1,450	4,610
Total Grants in Year	1,450	6,771	8,221	8,845

MILTON FREE BAPTIST CHURCH

England & Wales - Charity number 518191

Accounts

Charity Registered Number: 518191

Milton Free Baptist Church
Report and Accounts
For the year ended
31 March 2022

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2022

Contents

Trustees Report	Pages 3 to 6
Statement of trustees' responsibilities	Page 7
Independent examiner's report	Page 8
Statement of receipts and payments for the year	Page 9
Statement of assets and liabilities	Page 10
Notes to the accounts	Pages 11 to 13

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2022

Trustees Report

Name, registered office and constitution of the charity

The full name of the charity	Milton Free Baptist Church (also known as Milton Baptist Church)
Charity registered number	518191
Charity address	Meadow Street Milton Stoke-on-Trent ST2 7BP

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The aims of the Milton Free Baptist Church

1. The furtherance and preaching of the Gospel through evangelistic activities.
2. The advancement of the Christian Faith through teaching the Bible and its doctrines.
3. Holding regular services and other meetings and events for the community.
4. Outreach to the whole community including children and young people.
5. Conducting a visiting ministry in care homes.
5. Supporting missionaries and missionary activity.
6. Other such activities as the trustees shall decide to further the objects of Milton Free Baptist Church.

Public benefit that is provided by the charity

The trustees have regard to the Charity Commission guidance on Public Benefit and plan their activities to ensure that they comply with the guidance. Details of how this is achieved are given in the “Summary of the charity’s main activities in relation to its objects”.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2022

Trustees Report

Summary of the charity's main activities in relation to its objects

The church continues to service the local community in a variety of ways. Every week during school terms the church hosts a Mums and Tots which attracts up to 15 parents and their children.

We also host a "Knitters and Natters" group on a fortnightly basis. This ministry provides a social outlet to elderly women from the Milton area. The goods they produce have been sent overseas to Armenia, Romania and other needy parts of the world.

Our premises are used, free of charge, by local police officers to enjoy tea breaks and lunch periods. Local PC's and PCSO's are grateful for the opportunity to rest in comfortable surroundings and have use of the church kitchen facilities.

The church continues its ministry among young people from the area and hosts various events for young people. The Church runs a weekly kid's club for primary school age children, fortnightly, on Fridays. Besides its Sunday School work, and regular kids clubs the church also holds an annual Holiday Bible Club for primary aged children.

The church operates a busy schedule, and its building is in use most days of the week. It continues to see a steady increase in interest and attendance from local people.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2022

Structure, governance and management

Nature of "Governing Document" and constitution of the charity

Milton Free Baptist Church is registered with the Charity Commission.

The governing document is the Trust Deed dated 11 June 1986.

The trustees meet on a formal basis as often as they deem necessary to fulfil their obligations and ensure the smooth running of Milton Free Baptist Church.

The methods adopted for the recruitment and appointment of new trustees

The power of appointment and removal of trustees is vested in the members of the Church in accordance with the provisions of the trust deed. All Trustees must be members of the Church and must adhere to the "Basis of Faith".

Financial review

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil the obligations in respect of each fund.

Reserves

It is of paramount importance to the charity that it has the ability to meet its expenses, and accomplish long term expansion and growth to reach its goals.

The policy of the trustees is to maintain the Church's general reserve to a level which would enable its continued operation and support of a pastor for an initial period in the absence of funds.

The trustees monitor and review the appropriateness of reserves to enable the activities of the charity to continue.

Transactions and financial position

The financial statements are set out on pages **9** to **13**. The financial statements have been prepared on a receipts and payments basis, as set out in The Charities (Accounts and Reports) Regulations 2008. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £4,064 (prior year net incoming resources of £1,967).

The total reserves at the end of the year stand at £14,512 (prior year £10,448).

Free unrestricted liquid reserves amounted to £11,671 (prior year £9,471).

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2022

Trustees Report

The trustees of the charity during the year were:

W Campbell
K Cowdrey – appointed September 2021
J B Ecclestone – resigned November 2021
D Moore – resigned July 2021
M Humphries

The trustees are all members of the charity.

The trustees of the charity at the date the report and accounts were approved were:

W Campbell
K Cowdrey
M Humphries

Bankers

Barclays Bank plc

Independent examiner

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2022

Trustees Report

Statement of trustees' responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on **3 December 2022**

K Cowdrey
Trustee

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2022

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2022. (Rev October 2018)

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 Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification or body:

Chartered Management Accountant

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is **5 December 2022**

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2022

Statement of receipts and payments for the year

	<u>2022</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2022</u> <u>Restricted</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> <u>Funds</u> £	<u>2021</u> <u>Total</u> <u>Funds</u> £
Receipts				
Offerings and Gifts	52,324	1,864	54,189	60,888
Investment Income	0	0	0	0
Total Revenue Receipts	52,324	1,864	54,189	60,888
Capital Receipts	0	0	0	0
Total Receipts from all sources	52,324	1,864	54,189	60,888
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	30,123	0	30,123	32,466
Grants and donations	8,845	0	8,845	14,832
Premises Costs	7,648	0	7,648	5,128
Administration	2,348	0	2,348	5,449
Governance	1,161	0	1,161	1,046
Total Revenue Payments	50,125	0	50,125	58,921
Capital payments	0	0	0	0
Total Payments	50,125	0	50,125	58,921
Net receipts / (payments) in year	2,199	1,864	4,064	1,967
Net Surplus / (net deficit) for year	2,199	1,864	4,064	1,967

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2022

Statement of assets and liabilities

	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Cash funds				
Cash funds and bank balances at start of year	9,471	977	10,448	8,481
Surplus / (deficit) on receipts and payments account (excluding capital payments)	2,199	1,864	4,064	1,967
Mortgage capital repayments during year	0	0	0	0
Cash funds before transfers	11,670	2,841	14,512	10,448
Transfers between funds	0	0	0	0
Cash and bank balances at end of year	11,670	2,841	14,512	10,448
Other Assets				
<i>Description of asset</i>				
Church Premises	260,000	0	260,000	260,000
Gift Aid Recoverable	6,289	0	6,289	8,635
Total value of other assets	266,289	0	266,289	268,635
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	460	0	460	400
Total value of liabilities	460	0	460	400
Total Assets less Liabilities	277,499	2,841	280,341	278,683

M Humphries,

Trustee

Approved by the board of trustees on **3 December 2022**

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2022

Notes to the accounts

1. Basis of accounting

Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context "cash" includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

A Receipts and Payments basis does not account for debtors, creditors, accruals and prepayments, but such a presentation is permitted by law for smaller charities.

2. The nature and purpose of each fund

Restricted funds comprise monies received for specific purposes, as laid down by the donor. Appropriate expenditure is allocated against such funds.

Unrestricted funds are those funds which are available for the general purposes of the charity.

3. Trustee remuneration

No Trustee receives remuneration for their services as a trustee of the charity.

All Trustees are reimbursed where appropriate for expenditure incurred on behalf of the Charity. These expenses are included in the receipts and payments accounts in the appropriate category.

4. Salaries and wages

	<u>2022</u>	<u>2021</u>
Gross salaries and employers National Insurance and pension costs	25,399	29,582
	<hr/>	<hr/>
	25,399	29,582
	<hr/>	<hr/>
Average number of full time employees in year	0.9	1.0

The above amounts are included in the receipts and payments accounts in the "payments relating directly to charitable activities".

5. Taxation

The charity is not liable to tax on its charitable income.

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2022

Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Receipts				
Donations	43,682	1,864	45,546	52,935
Gift Aid recovered	8,643	0	8,643	7,953
Total Donations Received	52,324	1,864	54,189	60,888
Investment Income	0	0	0	0
Total Receipts	52,324	1,864	54,189	60,888
Payments				
<i>Payments relating directly to charitable activities</i>				
Gross wages and salaries - charitable activities	25,399	0	25,399	29,582
Resource Costs	110	0	110	170
Outreach Expenses	2,317	0	2,317	193
Advertising	741	0	741	667
Travel, Subsistence & Hospitality	1,556	0	1,556	1,854
Training and conferences	0	0	0	0
	30,123	0	30,123	32,466
<i>Premises Costs</i>				
Insurance	824	0	824	781
Utilities / Rates	3,829	0	3,829	2,782
Cleaning	945	0	945	507
Rent	360	0	360	360
Maintenance	1,690	0	1,690	698
	7,648	0	7,648	5,128
<i>General administrative expenses</i>				
Stationery and Printing	1,112	0	1,112	1,180
Telephone and Fax	487	0	487	430
Subscriptions	374	0	374	341
Equipment expensed	375	0	375	3,498
	2,348	0	2,348	5,449
<i>Grants paid</i>				
Grants paid to individuals	4,235	0	4,235	7,970
Grants paid to institutions	4,610	0	4,610	6,862
	8,845	0	8,845	14,832
<i>Governance costs</i>				
Examiners Fees	400	0	400	400
Other Professional Fees	761	0	761	646
	1,161	0	1,161	1,046

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2022

Notes to the accounts

7. Analysis of funds at 31 March 2021

	<u>Balance</u> <u>at 1 Apr</u>	<u>Receipts</u>	<u>Payments</u>	<u>Transfer</u> <u>between</u> <u>Funds</u>	<u>Balance</u> <u>at 31 Mar</u> <u>2022</u>
	£	£	£	£	£
Restricted Funds	977	1,864	0	0	2,841
General Fund	9,471	52,324	(50,124)	0	11,671
Total Funds	10,448	54,189	(50,124)	0	14,512

8. Analysis of Grants for the year

	<u>2022</u> <u>Unrestricted</u> <u>Funds</u>	<u>2022</u> <u>Restricted</u> <u>Funds</u>	<u>2022</u> <u>Total</u> <u>Funds</u>	<u>2021</u> <u>Total</u> <u>Funds</u>
	£	£	£	£
Grants to Institutions				
Armenian Ministry	900		900	2,337
Barnabas Fund	289		289	575
Blurton Baptist Church	75		75	0
Calvary Baptist Church	0		0	500
CMI Aid	300		300	0
Community Ambassadors Douglas	900		900	975
MacMillian	321		321	0
New Malden Baptist Church	550		550	0
New Tribes Mission	900		900	975
Total Grants to Institutions	4,235	0	4,235	5,362
Grants to Individuals	4,610	0	4,610	7,970
Total Grants in Year	8,845	0	8,845	13,332

MILTON FREE BAPTIST CHURCH

England & Wales - Charity number 518191

Accounts

Charity Registered Number: 518191

Milton Free Baptist Church
Report and Accounts
For the year ended
31 March 2021

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Report and Accounts for the year ended 31 March 2021

Contents

Trustees Report	Pages 3 to 6
Statement of trustees' responsibilities	Page 7
Independent examiner's report	Page 8
Statement of receipts and payments for the year	Page 9
Statement of assets and liabilities	Page 10
Notes to the accounts	Pages 11 to 13

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Name, registered office and constitution of the charity

The full name of the charity	Milton Free Baptist Church (also known as Milton Baptist Church)
Charity registered number	518191
Charity address	Meadow Street Milton Stoke-on-Trent ST2 7BP

Objectives and activities of the charity

A summary of the objects of the charity as set out in its governing document

The aims of the Milton Free Baptist Church

1. The furtherance and preaching of the Gospel through evangelistic activities.
2. The advancement of the Christian Faith through teaching the Bible and its doctrines.
3. Holding regular services and other meetings and events for the community.
4. Outreach to the whole community including children and young people.
5. Conducting a visiting ministry in care homes.
5. Supporting missionaries and missionary activity.
6. Other such activities as the trustees shall decide to further the objects of Milton Free Baptist Church.

Public benefit that is provided by the charity

The trustees have regard to the Charity Commission guidance on Public Benefit and plan their activities to ensure that they comply with the guidance. Details of how this is achieved are given in the “Summary of the charity’s main activities in relation to its objects”.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Summary of the charity's main activities in relation to its objects

Following government guidelines regarding the COVID-19 pandemic the church shut down all its activities apart from worship services which were conducted online when required, and in person when permitted. During times of closure the church continued to engage with its membership and those connected to it to ensure everyone was safe and well. Church services were conducted with health and safety in mind, and all worshippers were furnished with face coverings and sanitiser.

The church subscribed to the NHS Track and Trace system, and also kept our own record of attendees. Every service was subject to social distancing and every effort was made to mitigate against risk of Covid and to ensure those in attendance were safe.

The church continued with limited evangelistic activities and continued its support of missionaries and missionary organisations throughout the year. The pastor was fully supported by the church and continues in office.

Our premises were used, free of charge, by local police community support officers throughout the year to enjoy tea breaks and lunch periods. Local PC's and PCSO's were grateful for the opportunity to rest in comfortable surroundings and have use of the church's kitchen facilities.

Owing to the government's restrictions there were no children's activities held in person this year. However, the church continued to connect with children and young people, with parental permission, through social media outlets

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Structure, governance and management

Nature of "Governing Document" and constitution of the charity

Milton Free Baptist Church is registered with the Charity Commission.

The governing document is the Trust Deed dated 11 June 1986.

The trustees meet on a formal basis as often as they deem necessary to fulfil their obligations and ensure the smooth running of Milton Free Baptist Church.

The methods adopted for the recruitment and appointment of new trustees

The power of appointment and removal of trustees is vested in the members of the Church in accordance with the provisions of the trust deed. All Trustees must be members of the Church and must adhere to the "Basis of Faith".

Financial review

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil the obligations in respect of each fund.

Reserves

It is of paramount importance to the charity that it has the ability to meet its expenses, and accomplish long term expansion and growth to reach its goals.

The policy of the trustees is to maintain the Church's general reserve to a level which would enable its continued operation and support of a pastor for an initial period in the absence of funds.

The trustees monitor and review the appropriateness of reserves to enable the activities of the charity to continue.

Transactions and financial position

The financial statements are set out on pages **9** to **13**. The financial statements have been prepared on a receipts and payments basis, as set out in The Charities (Accounts and Reports) Regulations 2008. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £1,967 (prior year net outgoing resources of £3,540).

The total reserves at the end of the year stand at £10,448 (prior year £8,481).

Free unrestricted liquid reserves amounted to £9,471 (prior year £8,481).

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2021

Trustees Report

The trustees of the charity during the year were:

W Campbell
J B Ecclestone
D Moore
M Humphries

The trustees are all members of the charity.

The trustees of the charity at the date the report and accounts were approved were:

W Campbell
J B Ecclestone
D Moore
M Humphries

Bankers

Barclays Bank plc

Independent examiner

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kingsgrove
Stoke-on-Trent, ST7 4GN

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2021

Trustees Report

Statement of trustees' responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on **21 June 2021**

D Moore
Trustee

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2021

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2021. (Rev October 2018)

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 Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification or body:

Chartered Management Accountant

Paul W J Evans FMAAT ACMA CGMA
AP Accountancy Ltd
Chartered Management Accountants
34 Birch Valley Road
Kidsgrove
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is **21 June 2021**

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2021

Statement of receipts and payments for the year

	<u>2021</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2021</u> <u>Restricted</u> <u>Funds</u> £	<u>2021</u> <u>Total</u> <u>Funds</u> £	<u>2020</u> <u>Total</u> <u>Funds</u> £
Receipts				
Offerings and Gifts	48,674	12,214	60,888	82,439
Investment Income	0	0	0	15
Total Revenue Receipts	48,674	12,214	60,888	82,454
Capital Receipts	0	0	0	0
Total Receipts from all sources	48,674	12,214	60,888	82,454
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	32,466	0	32,466	30,975
Grants and donations	3,595	11,237	14,832	11,342
Premises Costs	5,128	0	5,128	7,141
Administration	5,449	0	5,449	10,623
Governance	1,046	0	1,046	989
Total Revenue Payments	47,684	11,237	58,921	61,070
Capital payments	0	0	0	24,924
Total Payments	47,684	11,237	58,921	85,994
Net receipts / (payments) in year	990	977	1,967	(3,540)
Net Surplus / (net deficit) for year	990	977	1,967	(3,540)

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2021

Statement of assets and liabilities

	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Cash funds				
Cash funds and bank balances at start of year	8,481	0	8,481	12,021
Surplus / (deficit) on receipts and payments account (excluding capital payments)	990	977	1,967	21,384
Mortgage capital repayments during year	0	0	0	(24,924)
Cash funds before transfers	9,471	977	10,448	8,481
Transfers between funds	0	0	0	0
Cash and bank balances at end of year	9,471	977	10,448	8,481
Other Assets				
<i>Description of asset</i>				
Church Premises	260,000	0	260,000	260,000
Gift Aid Recoverable	8,635	0	8,635	6,865
Total value of other assets	268,635	0	268,635	266,865
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	400	0	400	400
Total value of liabilities	400	0	400	400
Total Assets less Liabilities	277,706	977	278,683	274,946

M Humphries,

Trustee

Approved by the board of trustees on **21 June 2021**

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2021

Notes to the accounts

1. Basis of accounting

Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context "cash" includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

A Receipts and Payments basis does not account for debtors, creditors, accruals and prepayments, but such a presentation is permitted by law for smaller charities.

2. The nature and purpose of each fund

Restricted funds comprise monies received for specific purposes, as laid down by the donor. Appropriate expenditure is allocated against such funds.

Unrestricted funds are those funds which are available for the general purposes of the charity.

3. Trustee remuneration

No Trustee receives remuneration for their services as a trustee of the charity.

All Trustees are reimbursed where appropriate for expenditure incurred on behalf of the Charity. These expenses are included in the receipts and payments accounts in the appropriate category.

4. Salaries and wages

	<u>2021</u>	<u>2020</u>
Gross salaries and employers National Insurance	28,730	27,357
Pension costs	852	830
	<u>29,582</u>	<u>28,187</u>
Average number of full time employees in year	1.0	1.0

The above amounts are included in the receipts and payments accounts in the "payments relating directly to charitable activities".

5. Taxation

The charity is not liable to tax on its charitable income.

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2021

Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Receipts				
Donations	40,721	12,214	52,935	71,084
Gift Aid recovered	7,953	0	7,953	11,355
Total Donations Received	48,674	12,214	60,888	82,439
Investment Income	0	0	0	0
Total Receipts	48,674	12,214	60,888	82,439
Payments				
<i>Payments relating directly to charitable activities</i>				
Gross wages and salaries - charitable activities	29,582	0	29,582	28,187
Resource Costs	170	0	170	269
Outreach Expenses	193	0	193	677
Advertising	667	0	667	130
Travel, Subsistence & Hospitality	1,854	0	1,854	1,276
Training and conferences	0	0	0	436
	32,466	0	32,466	30,975
<i>Premises Costs</i>				
Mortgage Interest	0	0	0	1,022
Insurance	781	0	781	796
Utilities / Rates	2,782	0	2,782	3,501
Cleaning	507	0	507	1,100
Rent	360	0	360	300
Maintenance	698	0	698	422
	5,128	0	5,128	7,141
<i>General administrative expenses</i>				
Stationery and Printing	1,180	0	1,180	1,989
Telephone and Fax	430	0	430	244
Subscriptions	341	0	341	379
Equipment expensed	3,498	0	3,498	8,011
	5,449	0	5,449	10,623
<i>Grants paid</i>				
Grants paid to individuals	3,095	4,875	7,970	7,750
Grants paid to institutions	500	6,362	6,862	3,592
	3,595	11,237	14,832	11,342
<i>Governance costs</i>				
Examiners Fees	400	0	400	360
Other Professional Fees	646	0	646	629
	1,046	0	1,046	989

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2021

Notes to the accounts

7. Analysis of funds at 31 March 2021

	<u>Balance</u> <u>at 1 Apr</u>	<u>Receipts</u>	<u>Payments</u>	<u>Transfer</u> <u>between</u> <u>Funds</u>	<u>Balance</u> <u>at 31 Mar</u> <u>2021</u>
	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
	£	£	£	£	£
Restricted Funds	0	12,214	(11,237)	0	977
General Fund	8,481	48,674	(47,684)	0	9,471
Total Funds	8,481	60,888	(58,921)	0	10,448

8. Analysis of Grants for the year

	<u>2021</u> <u>Unrestricted</u> <u>Funds</u>	<u>2021</u> <u>Restricted</u> <u>Funds</u>	<u>2021</u> <u>Total</u> <u>Funds</u>	<u>2020</u> <u>Total</u> <u>Funds</u>
	£	£	£	£
Grants to Institutions				
Armenian Ministry		2,337	2,337	925
Barnabas Fund		575	575	567
Calvary Baptist Church	500		500	0
Sermon Audio			0	400
Community Ambassadors		975	975	650
Faith in Action Missions			0	100
Association of Independent Ministries			0	300
Lifegate Baptist Church		1,500	1,500	0
New Tribes Mission		975	975	650
Total Grants to Institutions	500	6,362	6,862	3,592
Grants to Individuals	3,095	4,875	7,970	7,750
Total Grants in Year	3,595	11,237	14,832	11,342