Charity registration number: 1133758

Emmanuel Baptist Church

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Peace Accountancy Ltd
Independent Examiner
Unit C Aspect
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TA1 4AW

Emmanuel Baptist Church

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Emmanuel Baptist Church Swanage
Jan 2025-Dec 2025

Our Purposes and Aims

The Church operates under its Articles of Faith and Church Constitution and is a member church of the Old Baptist Union and The Baptist Union of Great Britain.

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination.

To achieve this purpose, we aim to provide the following services:

- Christian activities to all age groups, to include people with disabilities and to other charities and voluntary bodies.
- We endeavour to make grants to individuals and other organisations, provide buildings, facilities, and open space and to provide services, advocacy, advice, and information.

Ensuring our Activities Deliver our Aims

We have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission when reviewing our aims and objectives and in planning our future activities.

Emmanuel Baptist Church was founded in 1905 and moved to 1 Howard Road, Swanage in 1921. In 2013 it relocated to its new church building in Victoria Avenue. It is the policy of the church to co-operate wherever possible with other Christians in Swanage and across the Isle of Purbeck in advancing Christ's Kingdom in the town and area. Every church member is encouraged to carefully read the churches doctrinal basis and constitution which are set out in detail in the Articles of Faith and Constitution. These were originally drawn up and agreed in 1935, revised by the Church Membership and agreed by the Old Baptist Union in August 2014. Copies are available on request from either the Minister or the Church Administrator. Included with this statement are the guidelines for the administration of the local church.

Our Objectives

The main objectives for the year were:

a) To create and/or establish a wide range of events and activities that will serve the needs of the church and wider community.
b) To release appropriately gifted people into full-time and part-time roles, to help develop and implement the trust's plans.
c) To ensure full use of the building facilities and complete key works for the benefit of both the Church and the wider community.
d) Provide ongoing development and training as appropriate for staff and volunteers

Strategies for Achieving our Objectives

a) To steer the church through the appointing of a new minister
b) To engage with the wider Baptist Family

c) To work with the wider Church community through "Swanage Churches Together", to meet the needs of the wider community of Swanage and Purbeck avoiding duplication.
d) To provide a range of attractive age-specific programmes, to run alongside the Sunday morning service.
e) To provide activities for children and young people in Swanage.

Significant Activities Contributing to the Achievements of these Objectives

a) **Play a leading role within 'Swanage Churches Together', helping set the vision and plans** and organising and hosting events.
b) **Support 'The Wave' youth work in conjunction with other churches in Swanage.**
c) Training and support for volunteers, equipping them to take their part in the life of the church.
d) Engaging with church members and regular attendees to develop a long-term vision for the work of the church.
e) An ongoing training and support programme is in place for Life Group Leaders.
f) Formal appraisal for staff members on a regular 1-2-1 meeting with their line manager.
g) The Church Centre hosts a range of regular non-church, public events including Pilates classes, Memory Cafe run by Age UK, two Community Choirs and other musical groups, Knitting Group and Art and Crafts groups.
h) The Church Centre hosts regular events for children and young people across Swanage, as well as our own Sunday groups. There is "Remix", where young people can learn to play musical instruments and perform, sing in a band and operate PA equipment and "Rooted" which is a young person's Bible based discussion group.
i) Continuing to develop two gardens, a safe garden for younger children and parents and a quiet garden for everyone to enjoy.
j) The Youth Minster supports activities outside the church including Christian Unions in local schools.

Measures used to Assess the Achievement of Objectives

The Church reviews its aims, objectives, and activities on a regular basis, through the following ways:

- Monthly Leadership/Trustee meetings
- Quarterly congregational meetings.

The way the Church normally operates is clearly set out in our Articles of Faith and Church Constitution.

Achievements and Performance

During the year the Church has made significant progress including:

- Increase in membership and attendance at Sunday services
- Running a parent and toddler group.
- Organising activities for young people.
- Repairing leaks in the church roof and fixing problems with the heating system.
- Upgrading a pathway in the car park.

Plans for Future Periods

- General

- Continue the search for a new Minister, to maintain and support the Church's ongoing vision and ministry.
- Develop a strategy for supporting childrens and youth work
- Continue to provide a focus on the communities living in the immediate geographical area of the church.
- To continue to provide a ministry and place of renewal and encouragement for those who visit the town whilst on holiday.
- To continually train, develop and equip volunteers and staff members.
- To continue to develop the use of the café area for the community needs such as the Monday Pop-In for people who live alone or those who care for a family member living with dementia.
- To continue creating and establishing a wide range of events and activities that will serve the needs of the Church and wider community.
- To maintain and develop the Church Centre building and facilities to maximise its appropriate use and enable the trust's plans to be delivered.

Long Term Goals

To serve and meet the needs of the church and the wider community to effect significant change across Swanage and Purbeck.

To secure and release necessary resources to achieve the Trust's plans

To increase awareness, educate and encourage relevant action to be taken, to care for our world and help combat climate change and sustainability of our planet. We have links to Sustainable Swanage Community Group.

Sustainability

The Church has maintained its income from offerings.

Reserves Policy

By nature, the Church relies totally on the generosity of its members to keep the charity financially sound. The trustees aim to maintain a month end bank balance equal to at least three month's ongoing costs (eg salaries, utilities).

Structure Governance and Management

The charity is run on the dependency of its Articles of Faith and Church Constitution.

Guidelines for the Administration of the Local Church

Organisational Structure

The charity is run by the minister and a Leadership Team (Trustees) made up of volunteers. The full Leadership Team meet monthly to discuss and determine ongoing matters and policy.

There is a quarterly meeting to which all members of the Church are invited to discuss and approve matters and policies and an Annual General Meeting.

There are ten trustees on the Leadership team. The day-to-day administration of the Church is overseen by the Minister, Treasurer, Church Administrator and Leadership Team. Finally, there are teams of volunteer helpers who contribute to the pastoral and administrative work of the Church

Recruitment and Appointment of Trustees

The trustees and officers named on the legal and administrative information page have served throughout the year except where otherwise stated.

Appointment of Minister(s)

A minister shall be appointed by an 80% majority vote at a Church Meeting but only after having agreed the Articles of Faith and Constitution of the Church and having gained the unanimous approval of the Leadership Team. The quorum for such a Church Meeting shall be 60% of the membership, not including those hospitalized, housebound and living or working away at the time. During the appointment process a Moderator (a Baptist minister who knows the Church and has its confidence) may be invited to take the chair at interviews and Church meetings.

Appointment of Officers

Leadership members are elected by the church members in church meetings. Nominations for the leadership should be submitted to the minister/leadership team for approval and then placed before the church meeting. A 60% majority of the voting members shall ensure their election. The quorum needed to make such appointments to the leadership shall be 30% of the membership, which will not include members who are living or working away at the time of the meeting. All members, before casting their votes are asked to seek earnestly the mind of Christ in prayer. The number of officers may vary according to need but should not normally exceed 10% of the membership. Leaders will serve for a term of three years, after which they may stand for re-election. At the end of a second three-year term of office they cannot be re-elected until a period of one year has elapsed.

Other Appointments

All other appointments shall be determined annually by the decision of the Church Meeting.

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures and policies to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- The financial performance of the charity is regularly reviewed by a financial team and the trustees at its monthly meetings.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during

the year and of its position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- 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.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.
- put in place safeguarding policies, procedure, and training.

The trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing our aims and objectives and in planning our future activities.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. 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.

Legal and Administrative information

Church Trustees and Officers

The trustees and officers who served during the year were as follows:

- Richard Docherty - (Youth Minister)
- Ian Snell - (Buildings, Information Technology)
- Peter Collins - (Secretary, World Mission)
- Helen Rochelle - (Safeguarding and Discipleship)
- Richard Penny - (Finance)
- Douglas Clutterbuck
- Graham Holliday – (Preaching and teaching)
- Janet Norley – (Administrator)
- Alison Snell – (Worship)
- Pamela Sealey - (Prayer)

Church Administrator - Janet Norley

Treasurer - Richard Penny

Legal Information

Emmanuel Baptist Church is a registered charity, number 1133758.

Address

160 Victoria Avenue
Swanage
BH19 1AZ

Emmanuel Baptist Church

Independent Examiner's Report to the trustees of Emmanuel Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of Emmanuel Baptist Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

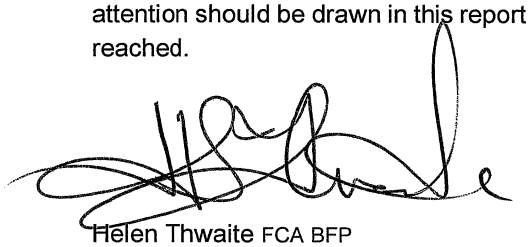
I report in respect of my examination of the Emmanuel Baptist Church 's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Emmanuel Baptist Church 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 accounting 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.



Helen Thwaite FCA BFP
Independent examiner
ICAEW

Unit C Aspect
Corporation St
Taunton
Somerset
TA1 4AW

Date: 25/8/2026

Emmanuel Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies		161,709	8,212	169,921	167,665
Charitable activities		26,946		26,946	21,079
Investment income	4	1,483		1,483	1,356
Total income		190,138	8,212	198,350	190,100
Expenditure on:					
Charitable activities		(160,487)	(26,699)	(187,186)	(755,216)
Total expenditure		(160,487)	(26,699)	(187,186)	(755,216)
Net income/(expenditure)		29,651	(18,487)	11,164	(565,116)
Gross transfers between		457,307	(457,307)		
Net movement in funds		486,958	(475,794)	11,164	(565,116)
Reconciliation of funds					
Total funds brought forward		816,472	485,415	1,301,887	1,867,004
Total funds carried forward	15	1,303,430	9,621	1,313,051	1,301,887

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 15.

Emmanuel Baptist Church

(Registration number: 1133758)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,188,300	1,201,066
Current assets			
Debtors	12	19,566	17,375
Cash at bank and in hand	13	106,621	85,295
		126,187	102,670
Creditors: Amounts falling due within one year	14	(1,436)	(1,849)
Net current assets		124,751	100,821
Net assets		1,313,051	1,301,887
Funds of the charity:			
Restricted income funds			
Restricted funds	15	9,621	485,415
Unrestricted income funds			
Unrestricted funds		1,303,430	816,472
Total funds	15	1,313,051	1,301,887

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 25/8/26..... and signed on their behalf by:

Richard Penny
Trustee

The notes on pages 10 to 20 form an integral part of these financial statements.

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Emmanuel Baptist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Investment income is included in the accounts in the year in which it is receivable.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer and technical equipment	25% pa reducing balance basis
Furniture and fittings	25% pa reducing balance basis
Camera equipment	3 years straight line basis

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	134,225	8,212	142,437
Gift aid reclaimed	27,484	-	27,484
Total for 2025	161,709	8,212	169,921
Total for 2024	140,955	26,709	167,665

3 Income from charitable activities

	Unrestricted funds General	Total 2025	Total 2024
	£	£	£
Catering	4,715	4,715	4,513
Room rental	11,708	11,708	11,088
Manse Rental	10,523	10,523	5,478
	26,946	26,946	21,079

4 Investment income

	Unrestricted funds General	Total funds
	£	£
Interest receivable and similar income;		
Interest receivable on bank deposits	1,483	1,483
Total for 2025	1,483	1,483
Total for 2024	1,356	1,356

5 Analysis of governance and support costs

Charitable activities analysis

	Unrestricted General	funds	2025	2024
	£	£	£	£
Staff Salaries	49,236		49,236	47,027
Ministers' expenses	1,614		1,614	1,030
Manse expenses	979		979	2,028
Youth manse expenses	21,915		21,915	16,742
Church building expenses	56,503		56,503	49,885
Catering expenses	4,141		4,141	3,900
Office/admin expenses	8,027		8,027	7,845
Charitable contributions		19,429	19,429	16,038
Local mission costs	1,810		1,810	1,755
Designated expenses and gifts	3,495	7,270	10,765	7,755
Revaluation of buildings			-	584,605
Depreciation of equipment and furniture	12,767		12,767	16,606
	160,487	26,699	187,186	755,216

Governance costs

	Unrestricted funds General	Total funds
	£	£
Independent examiner fees		
Examination of the financial statements	610	610
Total for 2025	610	610
Total for 2024	610	610

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025	2024
	£	£
Depreciation of fixed assets	12,766	16,606

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Richard Docherty
Richard Docherty received remuneration of £22,264 (2024: £19,920) and £1,317 (2024: £550) of expenses were reimbursed to Richard Docherty during the year.

Expense reimbursed were for travel, worship resources and administration.

Donations made by the trustees without any conditions attached totalled £27,794 for the year (2024 - £29,403).

8 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	49,236	47,027

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2025	2024
	£	£
Examination of the financial statements	610	610

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 January 2025	1,150,000	233,194	1,383,194
Additions		-	-
Revaluations	-		-
At 31 December 2025	1,150,000	233,194	1,383,194
Depreciation			
At 1 January 2025	-	182,128	182,128
Charge for the year	-	12,767	12,767
At 31 December 2025	-	194,894	194,894
Net book value			
At 31 December 2025	1,150,000	38,300	1,188,300
At 31 December 2024	1,150,000	51,066	1,201,066

12 Debtors

	2025	2024
	£	£
Trade debtors	1,161	647
Prepayments	6,203	5,775
Other debtors	12,203	10,953
	19,566	17,375

13 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	106,621	85,295

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	500	500
Other creditors	326	739
Accruals	610	610
	1,436	1,849

15 Funds

	Balance at 2025	Incoming resources	Resources expended	Revaluations/ Transfers	Balance at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General					
General Funds	816,472	190,138	(160,487)	457,307	1,303,430
Restricted funds					
World Mission	4,650		(19,429)	18,759	3,980
Eva	476,066			(476,066)	0
Agape	2,359	3,592	(2,316)		3,635
Dalton Bible Fund	2,340		(334)		2,006
Building Fund Victoria Avenue	-	4,620	(4,620)		-
					-
Total restricted funds	485,415	8,212	(26,699)	-	9,621
Total funds	1,301,887	198,350	(187,186)	-	1,313,051

15 Funds	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General					
General Funds	792,395	163,391	(122,479)	(16,835)	816,472
Restricted					
World Focus	3,513	0	(15,698)	16,835	4,650
Eva	1,060,671		(584,605)	-	476,066
Agape	1,611	2,374	(1,626)	-	2,359
Dalton Bible Fund	2,564	-	(224)	-	2,340
Building Fund Victoria Avenue	6,250	7,500	(13,750)	-	-
Total restricted funds	1,074,609	9,874	(615,903)	-	485,415
Total funds	1,867,004	173,265	(738,382)	-	1,301,887

The specific purposes for which the funds are to be applied are as follows:

The World Mission Fund is a fund to help promote the beliefs of the Church, both individually and collectively into other communities.

Eva Project Fund is a fund which was dedicated to the redevelopment of the Church's property in Victoria Avenue. During 2025 the trustees decided to close the EVA fund and transfer the assets to the General Fund. It was unnecessary to have the church building held by two separate funds, and the trustees have no intention of disposing of the church.

The Agape fund is distributed at the Church's discretion for people in need and deserving causes.

Building Fund - this is monies set aside for any major repairs to the main church building, as determined by the leadership.

16 Analysis of net assets between

	Unrestricted funds General	Restricted funds	Total funds at 31 December 2025
	£	£	£
Tangible fixed assets	1,188,300		1,188,300
Current assets	116,566	9,621	126,187
Current liabilities	(1,436)		(1,436)
Total net assets	1,303,430	9,621	1,313,051

	Unrestricted funds General	Restricted funds	Total funds at 31 December 2024
	£	£	£
Tangible fixed assets	725,000	476,066	1,201,066
Current assets	93,321	9,349	102,670
Current liabilities	(1,849)		(1,849)
Total net assets	816,472	485,415	1,301,887