BLESSED BAPTIST TEMPLE

Elmsworth Avenue, Manchester. M19 3NS

Tel: 07817115893

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2025

This report includes information required by the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice for Accounting by Charities 2005 as applicable to charities to prepare accounts on the receipts and payments basis.

ADMINISTRATIVE INFORMATION

Blessed Baptist Temple is a local church in Manchester, United Kingdom which was registered on 22nd October, 2019 as Charity Number 1185931. The church is situated in Elmsworth Avenue, Manchester, M19 3NS. Blessed Baptist Temple (BBT) is working to become a member of the North West Baptist Association

The members of the Trustees Board who served during the year under review are:

- Joshua Obinim (Chair),
- Paul Buapim (Trustee) and
- Isaac Oppong (Trustee).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The activities of Blessed Baptist Temple are overseen by the Elders of the church in accordance with the constitution and the structure of the church. The governing document of Blessed Baptist Temple was adopted by the church on 26th April, 2019.

The Council of elders are responsible for the financial administration of the Church and the care and maintenance of the church assets. The church meeting (of all members wishing to attend) gives general guidance on the management of the church through an open forum.

The council of elders are nominated and elected by the members of the church in church meetings. The leaders serve for four years, and new leaders are elected through balloting. Former leaders may be eligible for re-election and there is no limit on the consecutive periods of service.

The council of elders meet each quarter whilst a general church meeting is held once during the year to discuss the progress of the church. The church administration is assisted by various committees established for specific tasks.

OBJECTIVES AND ACTIVITIES

Blessed Baptist Temple seeks to advance the Christian Religion through its activities and facilities offered to the community and described more specifically in its mission statement.

The elders are aware of the Charity Commission's guidance on public benefit in '' The advancement of Religion for the public benefit'' and has regards to it in the administration of the Church.

The elders believe that the church provides benefit to the community by:

- Providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and anyone else who wishes to benefit from what the church offers.
- Promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Owing to the spiritual nature of the church's objectives it is difficult to quantify achievements; however, we have in the past year undertaken the following activities:

- As we do not at this stage have a pastor of our own, the elders of the church have been mandated to preach at our Sunday services as well as undertaking other duties.

- The elders of the church are preparing to enrol in a course in theology and hope to complete soon to be able to provide pastoral duties to the church.

- The Church in the past distributed some goodies to members and other members of the public who were in need during the peak of the Covid-19 pandemic and also called on people to check on them frequently. This act of community service is still ongoing after the covid

FINANCIAL REVIEW

We hold about £83,182 in reserves and this is mainly raised through tithe and offering and other personal donation.

Josua Obinim

(Trustee Chair)

BLESSED BAPTIST TEMPLE

RECEIPTS AND PAYMENTS ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

GHARITY REG.: 1185 931

BLESSED BAPTIST TEMPLE

REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY REG NO	1185 931
PRINCIPAL ADDRESS	BBT Elmswood Avenue Manchester M19 3NS
TRUSTEES	Josua Obinim Paul Buapim Isaac Oppong
GOVERNING DOCUMENT	CIO- FOUNDATION (22 October 2019)
BANK	NATWEST Bank Manchester City Centre Branch 19 Market Street Manchester M19 3NS
INDEPENDENT EXAMINERS	Geoffrey Kwakye-Donkor (FCCA) Roknod Accountants Chartered Certified Accountants Office No 1 City View Offices 99 Long Street Manchester M24 6UN

BLESSED BAPTIST TEMPLE

RECEIPTS & PAYMENTS ACCOUNTS

FOR THE PERIOD FROM 1 JANUARY 2024 TO 31 DECEMBER 2025

	UNRESTRICTED FUNDS	TOTAL 2025	TOTAL 2024
	£	£	£
RECEIPTS			
TITHE	2,895.70	2,895.70	1,035.00
OFFERING	8,012.79	8,012.79	7,811.42
HARVEST	11,240.00	11,240.00	1,549.00
WELFARE CONTRIBUTION	5,862.50	5,862.50	6,527.00
OTHER INCOME	3,277.00	3,277.00	
TOTAL RECEIPTS	31,287.99	31,287.99	16,922.42
PAYMENTS			
Rent	1,720.00	1,720.00	1,760.00
Travel and Transport	2,770.00	2,770.00	-
Charitable Donations & Member support	1,160.00	1,160.00	10,667.00
Evangelism & Missionary Support	7,200.00	7,200.00	-
Electronics	925.00	925.00	2,165.00
Legal and Professional costs	500.00	500.00	650.00
Other Expenses	420.00	420.00	882.00
	14,695.00	14,695.00	16,124.00
NET RECEIPTS	16,592.99	16,592.99	798.42
Cash Funds Brought forward	44,243.42	44,243.42	43,445.00
Cash Funds Carried forward	**60,836.41**	**60,836.41**	**44,243.42**

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STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2025

	2025	2024
CASH FUNDS		
NATWEST Current Bank	60,836.41	44,243.00
Savings	22,345.13	23,023.24
	83,181.54	67,266.24

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TANGIBLE ASSETS

Key Board
Drums
Speakers
Mixer Board
Microphones
Projector
Computer & Drawer
TV & Brackets
Bass Subwoofer
Heater fans
Extension Boards
Batteries
Mic Stands

		-
LIABILITIES		
Accountancy Fees	300.00	300.00
Independent Examination fees	350.00	200.00
	650.00	500.00

APPROVED BY THE TRUSTEES

Josua Obinim .....

Position Trustee Chair

Date ----------

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 **Accounting Policies**

These accounts have been prepared on a receipts and payments basis in accordance with the Charities Act 2011

2 **Payments to Trustees**

The Trustees received no remuneration, direct or indirect benefits from the charity

Out of pocket Expenses in respect of Postage and Stationery, Catering and Training and office equipment are refunded to trustees and staff

3 Tangible Assets

The various equipments and fixtures and fittings are in a very good working condition

4 **Going Concern**

The accounts are prepared on a going concern basis.

5 MATERIAL GRANTS

There were no material Donors during the year

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Note 2 ACCOUNTING POLICIES

This standard list of accounting policies has been applied by the charity.

INCOMING RESOURCES

Recognition of incoming resources

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

the Charity becomes entitled to the resources;
the trustees are virtually certain they will receive the resources; and
the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported as gross in the SOFA

Grants and donations

Grants and donations are only included in the SOFA when the Charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from Tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the sofa once the related goods or services have been delivered

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised..

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivale.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material.
The value placed on these resources is the estimated value to the charity of the service or facility received

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

Investment income

This is included in the accounts when receivable

Investment gains and losses

This includes any gain loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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EXPENDITURE AND LIABILITIES

Liability recognition
Liabilities are recognised as soon as there is a legal construstive obligation committing the charity to pay out resources

Governance costs
Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and costs of any legal advice to trustees on governance or constitutional matters. They also include Premises costs, made up of Rent Lighting and Heating, Administrative costs including Telephone and internet, postage and stationery, as well as Travel and other Volunteers expenses

Grant with performance conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the receipient of the grant has provided the specific service or output.

Grants payable without performance condition
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg alocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by the Charity
These are capitalised if they can be used for more than one year, and cost at least £500.They are valued at cost or a reasonable value on receipt.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the yearend. Other investment assets are included at trustees' best estimate or market value.

INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF BLESSED BAPTIST TEMPLE (BBT)
CHARITY REG. NO. 1185 931

I report on the accounts of the trust for the period ended 31 December 2025
which are set out on pages 3 & 4

Respective responsibilities of Trustees and Examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011Act) and that an independent examination is needed.
It is my responsibility to:

- *Examine the accounts under section 145 of the 2011 Act*
- *Follow the procedures laid down in the general Directions given by the commission under section 145 (5) (b) of the 2011 Act*
- *State whether particular matters have come to my attention*

Basis of Independent Examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express any audit opinion on the view given by the accounts.

Independent Examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- *to keep accounting records in accordance with section 130 of the 2011 Act*
- *and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or*

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Signed……..
Geoffrey Kwakye-Donkor Bcom, FCCA
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Chartered Certified Accountants
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Manchester
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