TRINITY BAPTIST CHURCH CANTERBURY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2025

CHARITY NUMBER: 1204897

TRINITY BAPTIST CHURCH CANTERBURY
COW LANE
WINCHEAP INDUSTRIAL ESTATE
6 PITMAN ROAD
HERSDEN
CT1 3RT

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LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST DECEMBER 2025

ADDRESS FOR CORRESPONDENCE

COW LANE, WINCHEAP INDUSTRIAL ESTATE
6 PITMAN ROAD, HERSDEN
CT1 3RT

REGISTERED CHARITY NUMBER

1204897

GOVERNING DOCUMENT

CONSTITUTION ADOPTED
1ST JUNE 2020

TRUSTEES/ DIRECTORS

Dr Godfred Adjapong Afrifa
David Wilson
Reuben Kwaku Asare

PRINCIPAL BANKERS

BARCLAYS BANK UK PLC
1 CHURCHILL PLACE
LONDON
E14 5HP

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

TRINITY BAPTIST CHURCH CANTERBURY
TRUSTEES' REPORT
YEAR ENDED 31st December 2025

The trustees are pleased to present their report for the year ended 31st December 2025 for the charity, Trinity Baptist Church Canterbury with Charity Number 1204897.

The Trustees of the charity are: Dr Godfred Adjapong Afrifa
David Wilson
Reuben Kwaku Asare

The principal address of the charity is: Cow Lane
Wincheap Industrial Estate
6 Pitman Road, Hersden
CT1 3RT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a constitution that was adopted on 1ST June 2020.The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Principal purpose of the church is to advance the Christian faith according to the principles of the Baptist Denomination. The Church may also advance education and carry out other charitable purposes. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful services through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church continues to hold events and a retreat in the United Kingdom and this has continued to make a good impact in the community. The church saw an increase in membership in the year as its impact continues to increase.

FINANCIAL REVIEW

The income of the charity is above £132,000. This is a good amount for this year's income. The costs have been managed over this period. The charity is in a good position to develop itself in the community.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular services in UK. They will continue to support missionaries in Korea as well. The bible studies and youth programs will also continue as they seek to develop this side of the ministry. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 28th October 2026 and signed on their behalf by:

_____

Independent Examiner's Report
To the Trustees
TRINITY BAPTIST CHURCH CANTERBURY

I report on the accounts of the church for the year ended 31st December 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act),does not apply. 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 Charity Commissioners made 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 church 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
- proper accounting records are kept(in accordance with section 130 of the 2011 Act
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or

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

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

TRINITY BAPTIST CHURCH CANTERBURY

Statement of Financial Activities for the year ended 31st December 2025

	Note	Unrestricted Funds	Total Funds 2025	2024
Incoming Resources from generated funds		**£**	**£**	**£**
Donations and Legacie	**2**	113158	113158	89772
Investment income	**3**	61	61	
		113219	113219	89772
Other Income				
Other		29039	29039	22598
Total Incoming Resources		142258	142258	112370
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	**6**	114,677	114,677	96267
Other	**7**	10,349	10,349	2471
Total Resources Expended		125,026	125,026	98738
Net movement in funds		**17,232**	17,232	13632
Reconciliation of Funds				
Total Funds brought forward		43933	43933	30301
Total Funds carried forward		**61,165**	**61,165**	43933

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

TRINITY BAPTIST CHURCH CANTERBURY
Balance Sheet as at 31st December 2025

	Note	2025	2024
Fixed Assets		**£**	**£**
Tangible fixed assets	**5**	31021	31679
		31021	31679
Current Assets			
Cash at bank and in hand		9214	7226
Debtors & prepayments		33484	11082
		42698	18308
Creditors:amounts falling due within one year			
Creditors & accruals	**8**	12554	6054
Net Current Assets		30144	12254
Net Assets		61165	43933
Unrestricted Funds		61165	43933
TOTAL FUNDS		**61165**	43933

Approved by trustees on 28th October 2026

The notes on these accounts form part of these accounts

TRINITY BAPTIST CHURCH CANTERBURY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1) Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:
The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

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

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

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Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity
They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors
Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

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LONDON CENTRAL CHURCH
Notes to the accounts for year ended 31st December 2025

2 Voluntary Income/ Other Income

	Unrestricted Funds	Total funds 2025	2024
Church collections	£	£	£
Tithes and Offerings	93962	93962	76315
Thanksgiving	4205	4205	4407
Donations	14991	14991	9012
Total	113158	113158	89734

3 Other Income	Unrestricted Funds	Total funds 2025/£	2024/£
Other	9250	9250	
Gift Aid	19789	19789	22598
	29039	29039	22598

3 Investment income

	Unrestricted Funds £	Total funds 2025/£	2024/£
Bank Interest	0	61	0

5 Tangible Fixed Assets	Equipment	Fix&fitts	Vehicle	Total 2025
Cost	**£**		**£**	**£**
At 01/01/2025	14034	7946	20245	42225
Additions	6713	0	14351	21064
Disposals			-20245	-20245
At 31/12/2025	20747	7946	14351	43044
Depreciation				
At 01/01/2025	3573	696	6277	10546
charge for the year	3434	1450	2870	7754
Disposals			-6277	-6277
At 31/12/2025	7007	2146	2870	12023
Net Book Value at 31/12/2025	13740	5800	11481	31021
Net Book Value at 01/01/2025	10461	7250	13968	31679

TRINITY BAPTIST CHURCH CANTERBURY
Notes to the accounts for year ended 31st December 2025

6 Charitable Activities

	2025/£	2024/£
Rent	7758	5090
Travel costs	14903	12200
Refreshments	13865	17564
Software	763	587
Stationery & Printing	1912	1739
Church events	7031	1627
Light & Heat	2121	2769
Welfare	8590	5982
Repairs	24546	23744
Church Supplies	6889	8062
Webhosting costs	0	233
Bank charges	237	561
Subscriptions	1249	589
Insurance	4150	2318
Honorarium	5659	3800
Media services	1742	1715
Depreciation	7754	6554
Hotel	985	558
Books& Periodicals	262	572
Rates	541	315
Charity Donation	3720	250
Total	114677	96829

7 Other	**2025/£**	**2024/£**
Waste services	1423	
Telephone	2825	1263
Professional fees	4848	480
Security	1253	728
Total	10349	2471

Trustee Remuneration
No trustee received remuneration during the finianceial year.

8 Creditors: amounts falling due within one year	**2025/£**	2024/£
Independent examination	480	480
Outstanding loans	12074	5574
Total	12554	6054

9 Debtors and Prepayments	**2025/£**	2024/£
Gift aid recoverable	19634	7582
Debtors	13850	3500
	33484	11082