

Charity Registered Number: 518191

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

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

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Milton Free Baptist Church

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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”.

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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

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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).

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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

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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

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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**

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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)

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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**

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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
	<hr/>	<hr/>
	29,582	28,187
	<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.

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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

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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