

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**

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# **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>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>
	£	£	£	£
<b>Receipts</b>				
Offerings and Gifts	52,324	1,864	54,189	60,888
Investment Income	0	0	0	0
<b>Total Revenue Receipts</b>	<b>52,324</b>	<b>1,864</b>	<b>54,189</b>	<b>60,888</b>
Capital Receipts	0	0	0	0
<b>Total Receipts from all sources</b>	<b>52,324</b>	<b>1,864</b>	<b>54,189</b>	<b>60,888</b>
<b>Payments</b>				
<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
<b>Total Revenue Payments</b>	<b>50,125</b>	<b>0</b>	<b>50,125</b>	<b>58,921</b>
Capital payments	0	0	0	0
<b>Total Payments</b>	<b>50,125</b>	<b>0</b>	<b>50,125</b>	<b>58,921</b>
<b>Net receipts / (payments) in year</b>	<b>2,199</b>	<b>1,864</b>	<b>4,064</b>	<b>1,967</b>
<b>Net Surplus / (net deficit) for year</b>	<b>2,199</b>	<b>1,864</b>	<b>4,064</b>	<b>1,967</b>

**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>
	£	£	£	£
<b>Cash funds</b>				
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
<b>Cash and bank balances at end of year</b>	<b>11,670</b>	<b>2,841</b>	<b>14,512</b>	<b>10,448</b>
<b>Other Assets</b>				
<i>Description of asset</i>				
Church Premises	260,000	0	260,000	260,000
Gift Aid Recoverable	6,289	0	6,289	8,635
<b>Total value of other assets</b>	<b>266,289</b>	<b>0</b>	<b>266,289</b>	<b>268,635</b>
<b>Liabilities</b>				
<i>Description of Liabilities</i>				
Examiners Fee	460	0	460	400
<b>Total value of liabilities</b>	<b>460</b>	<b>0</b>	<b>460</b>	<b>400</b>
<b>Total Assets less Liabilities</b>	<b>277,499</b>	<b>2,841</b>	<b>280,341</b>	<b>278,683</b>

**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
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>
<b>Receipts</b>				
Donations	43,682	1,864	45,546	52,935
Gift Aid recovered	8,643	0	8,643	7,953
<b>Total Donations Received</b>	<b>52,324</b>	<b>1,864</b>	<b>54,189</b>	<b>60,888</b>
Investment Income	0	0	0	0
<b>Total Receipts</b>	<b>52,324</b>	<b>1,864</b>	<b>54,189</b>	<b>60,888</b>
<b>Payments</b>				
<b><i>Payments relating directly to charitable activities</i></b>				
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
	<b>30,123</b>	<b>0</b>	<b>30,123</b>	<b>32,466</b>
<b><i>Premises Costs</i></b>				
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
	<b>7,648</b>	<b>0</b>	<b>7,648</b>	<b>5,128</b>
<b><i>General administrative expenses</i></b>				
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
	<b>2,348</b>	<b>0</b>	<b>2,348</b>	<b>5,449</b>
<b><i>Grants paid</i></b>				
Grants paid to individuals	4,235	0	4,235	7,970
Grants paid to institutions	4,610	0	4,610	6,862
	<b>8,845</b>	<b>0</b>	<b>8,845</b>	<b>14,832</b>
<b><i>Governance costs</i></b>				
Examiners Fees	400	0	400	400
Other Professional Fees	761	0	761	646
	<b>1,161</b>	<b>0</b>	<b>1,161</b>	<b>1,046</b>

**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
<b>Total Funds</b>	<b>10,448</b>	<b>54,189</b>	<b>(50,124)</b>	<b>0</b>	<b>14,512</b>

**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>
	£	£	£	£
<b>Grants to Institutions</b>				
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
<b>Total Grants to Institutions</b>	<b>4,235</b>	<b>0</b>	<b>4,235</b>	<b>5,362</b>
<b>Grants to Individuals</b>	<b>4,610</b>	<b>0</b>	<b>4,610</b>	<b>7,970</b>
<b>Total Grants in Year</b>	<b>8,845</b>	<b>0</b>	<b>8,845</b>	<b>13,332</b>