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Charity Registered Number: 518191

Milton Free Baptist Church
Report and Accounts
For the year ended
31 March 2024

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2024

Contents

Trustees Report	Pages 3 to 6
Statement of trustees' responsibilities	Page 7
Independent examiner's report	Page 8
Statement of receipts and payments for the year	Page 9
Statement of assets and liabilities	Page 10
Notes to the accounts	Pages 11 to 13

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2024

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 2024

Trustees Report

Summary of the charity's main activities in relation to its objects

The church is steadfast in its commitment to serving the local community through a wide range of activities and ministries. Each year, the Trustees carefully plan these activities, considering the guidance provided by the Commission on public benefit, particularly the specific recommendations for advancing religion. This ensures that the church's mission remains focused on enriching the spiritual and social lives of the congregation and the surrounding community.

Regular worship services at the church are a cornerstone of its ministry. These services incorporate a blend of traditional hymns and contemporary music, creating an inclusive and engaging environment that appeals to individuals of all ages. Worship and prayer are central to these gatherings, fostering a sense of unity and devotion among attendees. On the first Sunday of every month, the church celebrates Communion, providing a meaningful opportunity for reflection and spiritual renewal. To make worship more accessible for families, the church holds all-age services designed to include children. These services are especially popular, fostering an atmosphere of community and shared faith. During other morning services, children and young people participate in their own age-appropriate groups after the initial portion of the service. These sessions include engaging activities tailored to help them explore and understand Christian teachings in a relatable and impactful way.

Preaching is an integral part of Sunday services, with themes selected by the Minister in collaboration with others. While the Pastor is the primary preacher, guest speakers are occasionally invited to deliver sermons and lead services. This practice broadens the congregation's understanding by introducing diverse perspectives on faith and scripture.

Beyond Sunday services, the church offers several regular programs to support spiritual growth and community building. A Bible Study occurs every second and fourth Wednesday of the month at the church, fostering more profound engagement with scripture. On the first and third Wednesday of each month, there is a prayer meeting in place of the Bible Study. During school terms, the church hosts a "Mums and Tots" group, which is highly popular among local parents and their children. This group attracts up to 15 families each week, offering a welcoming environment for social interaction and mutual support.

Additionally, the church runs a fortnightly "Knitters and Natters" group, primarily attended by elderly women from the Milton area. This group serves as a social outlet while also contributing to a larger mission. The knitted goods produced by the group are donated to communities in need, including those in Armenia and other regions facing hardship, demonstrating the church's commitment to both local and global outreach.

The church premises are made available, free of charge, to local police officers, providing them with a comfortable space to take tea breaks or enjoy lunch. This initiative fosters positive relationships with local law enforcement and demonstrates the church's support for those serving the community.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2024

Trustees Report

Summary of the charity's main activities in relation to its objects (continued)

The church's vibrant ministry to young people includes various events and programs designed to engage and inspire. A fortnightly kids' club for primary school-age children is held on Fridays, offering a mix of fun and faith-based activities. In addition to its regular Sunday School program, the church organises an annual Holiday Bible Club, which provides primary-aged children with a week of exciting and enriching experiences centred on Christian themes.

The church operates a bustling schedule, with its facilities in use on most days of the week. From worship services and Bible studies to community groups and special events, the church remains a hub of activity and spiritual growth. Over time, it has witnessed a steady increase in interest and attendance from local residents, reflecting its positive impact on the community.

Every aspect of church life is guided by the mission to help individuals grow as Christian disciples. Through teaching, worship, and service, the church seeks to deepen people's understanding of what it means to be a disciple while providing opportunities to put faith into action. Whether through direct involvement in church activities, support for local initiatives, or contributions to global outreach efforts, the church encourages its congregation to live out their faith in meaningful and transformative ways.

The church remains a vital part of the community, continually adapting and expanding its ministries to meet the spiritual and practical needs of its members and neighbours.

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.

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2024

Trustees Report

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 outgoing resources for the year of a revenue nature of £6,482 (prior year net outgoing resources of £2,191).

The total reserves at the end of the year stand at £5,838 (prior year £12,320).

Free unrestricted liquid reserves amounted to £5,838 (prior year £12,320).

The trustees of the charity during the year were:

W Campbell
K Cowdrey
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 FCMA CGMA
AP Accountancy Ltd
34 Birch Valley Road
Kingsgrove, Stoke-on-Trent, ST7 4GN

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2024

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

K Cowdrey
Trustee

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2024

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. (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
34 Birch Valley Road
Kingsgrove
Stoke-on-Trent, ST7 4GN

The date on which my opinion is expressed is

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2024

Statement of receipts and payments for the year

	<u>2024</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2024</u> <u>Restricted</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £
Receipts				
Offerings and Gifts	54,912	1,463	56,374	52,771
Investment Income	0	0	0	0
Total Revenue Receipts	54,912	1,463	56,374	52,771
Capital Receipts	0	0	0	0
Total Receipts from all sources	54,912	1,463	56,374	52,771
Payments				
<i>Direct Charitable Expenditure</i>				
Payments relating directly to charitable activities	36,990	0	36,990	33,838
Grants and donations	0	10,640	10,640	8,221
Premises Costs	10,183	0	10,183	7,792
Administration	3,665	0	3,665	3,880
Governance	1,378	0	1,378	1,231
Total Revenue Payments	52,216	10,640	62,856	54,962
Capital payments	0	0	0	0
Total Payments	52,216	10,640	62,856	54,962
Net receipts / (payments) in year	2,696	(9,177)	(6,482)	(2,191)
Net Surplus / (net deficit) for year	2,696	(9,177)	(6,482)	(2,191)

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2024

Statement of assets and liabilities

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</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	12,320	0	12,320	14,511
Surplus / (deficit) on receipts and payments account (excluding capital payments)	2,696	(9,177)	(6,482)	(2,191)
Cash funds before transfers	15,016	(9,177)	5,838	12,320
Transfers between funds	(9,177)	9,177	0	0
Cash and bank balances at end of year	5,839	0	5,838	12,320
Other Assets				
<i>Description of asset</i>				
Church Premises	260,000	0	260,000	260,000
Gift Aid Recoverable	6,022	0	6,022	7,103
Total value of other assets	266,022	0	266,022	267,103
Liabilities				
<i>Description of Liabilities</i>				
Examiners Fee	460	0	460	660
Total value of liabilities	460	0	460	660
Total Assets less Liabilities	271,401	0	271,400	278,763

M Humphries,
Trustee
Approved by the board of trustees on

Milton Free Baptist Church

Report and Accounts for the year ended 31 March 2024

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>2024</u>	<u>2023</u>
Gross salaries and employers National Insurance and pension costs	33,873	29,085
	<hr/>	<hr/>
	33,873	29,085
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.

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2024

Notes to the accounts

6. Analysis of receipts and payments for the year

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</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	47,804	1,463	49,266	46,482
Gift Aid recovered	7,108	0	7,108	6,289
Total Donations Received	54,912	1,463	56,374	52,771
Investment Income	0	0	0	0
Total Receipts	54,912	1,463	56,374	52,771
Payments				
<i>Payments relating directly to charitable activities</i>				
Gross wages and salaries - charitable activities	33,873	0	33,873	29,085
Resource Costs	460	0	460	360
Outreach Expenses	1,549	0	1,549	2,306
Advertising	155	0	155	559
Travel, Subsistence & Hospitality	474	0	474	669
Training and conferences	479	0	479	859
	36,990	0	36,990	33,838
<i>Premises Costs</i>				
Insurance	997	0	997	930
Utilities / Rates	6,585	0	6,585	3,032
Cleaning	1,234	0	1,234	1,578
Maintenance	1,367	0	1,367	1,690
	10,183	0	10,183	7,230
<i>General administrative expenses</i>				
Stationery and Printing	1,402	0	1,402	2,309
Telephone and Fax	487	0	487	487
Subscriptions	573	0	573	549
Equipment expensed	1,203	0	1,203	535
	3,665	0	3,665	3,880
<i>Grants paid</i>				
Grants paid to individuals	0	6,495	6,495	1,450
Grants paid to institutions	0	4,145	4,145	6,771
	0	10,640	10,640	8,221
<i>Governance costs</i>				
Examiners Fees	660	0	660	460
Other Professional Fees	718	0	718	771
	1,378	0	1,378	1,231

Milton Free Baptist Church
Report and Accounts for the year ended 31 March 2024

Notes to the accounts

7. Analysis of funds

	<u>Balance</u> <u>at 1 Apr</u> <u>2023</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>2024</u> £
Restricted Funds	0	1,463	(10,640)	9,177	0
General Fund	12,320	54,912	(52,216)	(9,177)	5,838
Total Funds	12,320	56,374	(62,856)	0	5,838

8. Analysis of Grants for the year

	<u>2024</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2024</u> <u>Restricted</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £
Grants to Institutions				
Armenian Ministry	0	975	975	825
Barnabas Fund	0	120	120	524
CMI Aid	0	900	900	3,497
Community Ambassadors	0	900	900	900
Friends of Israel	0	350	350	125
New Tribes Mission	0	900	900	900
Total Grants to Institutions	0	4,145	4,145	6,771
Grants to Individuals	0	6,495	6,495	1,450
Total Grants in Year	0	10,640	10,640	8,221