

# Avenue Baptist church

Charity Registration Number 1129069

## Statutory Information

### Registered Address

Avenue Baptist Church  
Milton Road Westcliff on Sea  
Essex SS0 7JX

### Trustees

Rev Andrew Picton  
Rev James Kilpin  
Mr Stephen Ekins (Secretary)  
Mr Glen Johnson (Treasurer)  
Mrs Joy Rooke  
Miss Pamela Mulligan  
Mrs Dana Harbage  
Mrs Margaret Adams (appointed 2018)  
Mrs Lesley Lewis (appointed 2018)  
Mrs Pamela Thompson (appointed 2018)

### Property Trustees

The Baptist Union Corporation  
Baptist House  
129 Broadway  
Didcot  
Oxon  
OX11 8RT

### Bankers

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

### Independent Examiner

Mr Stephen Farrow *FMAAT*

### Annual Report for 2018

The Trustees present their Annual Report and Financial Statements for 2018

## **Charitable Object**

The Charity is governed by an Approved Governing Document which states that the principal purpose of the charity is the advancement of the Christian faith according to the principles of the Baptist denomination, including the advancement of education, community service and other such general charitable purposes in such parts of the UK and the world as the church shall determine.

The church occupies premises which are held by the Baptist Union Corporation Ltd, on Trusts which are entirely compatible with the above.

## **Organisational Structure**

Members of the church are accepted in accordance with the constitution which requires them to make a public profession of faith in Jesus Christ, preferably but not compulsorily through baptism by immersion.

The members' Meeting normally takes place 7 times a year including 1 Annual General Meeting and has the responsibility for the overall policy of the church. In accordance with the Constitution the members appoint up to 13 Trustees, including the Secretary and the Treasurer, who together with the Minister(s), are collectively known as the Diaconate, and are responsible for the day to day running of the church's work and witness, the financial and legal aspects of the charity. All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

## **Objectives and Activities**

To achieve the principal objective which is set out above, the church provides a variety of activities both to its membership and to the community generally. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with him as living Lord.

Central to the work and witness of the church is the provision of regular public services of Christian worship. These take place each Sunday at 10.30 am with prayer meetings on the 1<sup>st</sup> and 3<sup>rd</sup> Sunday of each month at 6.p.m. On the 2<sup>nd</sup> Sunday there is a Prayer and Wholeness Service also commencing at 6p.m. There are occasional services at other times mainly around major Christian festivals. These are advertised locally and on the website at [www.avenuebaptist.com](http://www.avenuebaptist.com). There is a full programme for children and young people during the morning services, and the church seeks to be a friendly and welcoming community, open to anyone who wishes to attend.

Alongside Sunday worship, the church runs house groups for the growth of faith and discipleship. These are held in the homes of some members, and details of these can be obtained from the church office, during the week or in the church on Sundays.

The church is responsible for a Playgroup, run daily from 9.15a.m. to 12.15 p.m. during school term times, and this is subject to registration and inspection by Ofsted. In addition, trustees meet regularly with the playgroup manager to ensure effective oversight.

From time to time the church runs courses organised by Alison Johnson, our Parish Nurse as well as providing individual support to those who are housebound or attending medical appointments.

We also run courses for people interested in discovering more about the Christian faith, entitled "Alpha". This year we were able to run one aimed at the 18-30 age group led by our minister's daughter.

There is a popular group called "Seekers" comprising of adults with learning difficulties which meet regularly and occasionally contribute to Sunday morning services.

A Church member also runs a bereavement support group for parents who have lost children. This again is a group open to all the community and has seen numbers grow steadily. It was recently the subject of an article in our local newspaper which has generated further interest in the support that they provide.

The church runs events for young people every week and for senior citizens. Our church building is also hired out or made available to outside groups ranging from the local National Trust branch, a local Family History group, a Line Dancing Group to a Child Contact Centre and to local schools. In all, around 800 people pass through the church on average in any one week.

Through the work of the Ministers we continue to be a presence in the local University and College campuses.

The church operates systems to ensure that all people working with children and vulnerable adults are appropriately vetted via DBS, using the services of Due Diligence Checking Ltd.

The trustees have read the Charity Commission guidance on Public Benefit, and are satisfied that the activities outlined above clearly demonstrate that the charity is providing a benefit to the public.

## **Achievements and Performance – Secretary**

Rev. Andrew Picton completed his fifth year of Ministry in September. He has continued to lead services throughout the year with assistance from our other Minister, Rev. James Kilpin and some outside speakers. The number of outside speakers was increased this year as Rev Picton took a well-deserved Sabbatical for 3 months.

In addition, we were pleased to celebrate the ten-year anniversary of Rev Kilpin's ministry at Avenue in September this year.

The ministerial team have led the church within the framework of the vision established by members in 2015 and tailored their preaching accordingly.

The church has continued to grow in terms of numbers attending regularly each Sunday. We have seen a number of students from the local University campus attending as a direct result of our ministry to them. An increasing number of families are attending also which shows the broad appeal of our Sunday morning worship.

Our Tuesday evening youth work – called WAVES has continued. We now have about 40 children who join us regularly. There are a number of secondary age children who attend, and they are encouraged to help out with the younger children for the first hour of the evening. This helps to encourage a new generation of leaders for this important ministry.

Playgroup continues to remain full with a waiting list.

A big new success for us in 2018 was the foundation of Little Pebbles – a parent and toddler group that will accept children of all abilities up to school age. This group now attracts up to 50 children from 42 families in the area. This group developed from the vision of one church member who heeded God's calling to her to start the group. It meets on Friday mornings and provides a place for children to play safely and for parents to meet and support each other.

The work of Parish Nursing continues to be a blessing to both the Church and the local community. As part of the Dementia Friendly initiative started by Southend Borough Council, we have held social events for dementia sufferers and their carers which have been highly successful. The work with 2 local care homes has continued with an informal church service and communion being provided on site to the residents culminating in a group from the church going carol singing in the care homes at the end of 2018. Our Parish Nurse also organises a successful "Holiday at Home" event in the summer holidays for those elderly people in the community who cannot get out independently. This is growing in popularity each year.

The church has now established a "Church Holiday" by attending New Wine in the summer months. A large number from Avenue led by Rev Picton attended in 2018. Many of their experiences at New Wine have fed in to the worship and work at Avenue.

We have continued to open the building to the community and many groups continue to access it. In addition, we regularly host local school visits during the year to show them what being a Christian means in the modern world as part of their curriculum. We also held a successful craft fair prior to Christmas to generate funds for the church

Relations with local schools are expanding and our minister attends once a term at one of the local primary schools to provide Christian input mainly around major Christian festivals.

We learnt in late 2018 that we are blessed with a substantial bequest from a deceased member of the congregation. We can therefore look forward with confidence to continuing our mission of bringing God's word to the local community.

Stephen Ekins– Secretary

## **Financial Review -**

The church continues to raise most of the funds which it needs to carry on its activities from within its own membership and congregation. The financial governance of the church is delegated to an elected finance committee, from which the Treasurer & Secretary report to the other trustees and members meeting on a quarterly basis.

In addition to our own local needs, the church has continued to express its part in the life of the wider Christian fraternity by tithing 10% of its income to Baptist Home Mission, and internationally to BMS World Mission. We also raised money through donations for Leprosy Mission, and other societies whose aims and objectives were compatible with the church's own charitable purpose. The trustees remain grateful to the Avenue Trust for once again giving a grant of £11,250 to be used for missional work within the church ministry. This fund helps sustain the work undertaken in the local college and university, Parish Nursing, Seekers, and in-house children and youth work amongst others.

The financial results of the year, together with a summary of the accounting policies adopted are set out in the accompanying financial statements. This financial year has been another successful one for the church, achieving a direct giving total to the General and Building funds of over £155,000. General income was overall lower but on the expenditure side, known items of fabric repair although budgeted for in this financial year were delayed and this accounts for the relatively larger excess income over expenditure in 2018. The Finance Group has continued the policy of renegotiating expensive legacy contracts to the point now where our costs are at a level that reflect the current competitive market and it is not envisaged that these will fall significantly relative to the open market.

Over the course of 2018, the Finance Group have carefully managed cash flow which has enabled the outstanding interest-bearing loan to be significantly reduced resulting in a substantial reduction of interest payments during the year. Prior to the year end, the trustees were advised of a substantial legacy from the late Peter Berwick, a long-time member of the

congregation. The initial payment from the estate facilitated the repayment of the outstanding loan mentioned above. The size of the overall legacy will ensure that the remaining loans will be repaid early in the new financial year.

The Trustees are aware of the deferred liability of £132,000 that they could face in respect of past members of the Baptist Minister Pension Scheme, which is in deficit and to which additional contributions beyond the payments for the existing members are paid every year. To offset any future issues, it has been agreed by the church that a fund will be created in 2019 from the legacy to remove any risk to current and future trustees from this liability.

Glen Johnson – Treasurer

	Year Ending 31st December 2018 £	Year Ending 31st December 2017 £
<b>General Charitable Activities</b>		
<b>INCOME</b>		
GIVING	99,276	101,359
RENTAL INCOME	9,240	13,950
USE OF PREMISES	7,348	2,670
BANK INTEREST & OTHER INCOME	60	15
<b>TOTAL INCOME</b>	<b>115,924</b>	<b>117,994</b>
<b>EXPENSES</b>		
MINISTRY, WORSHIP & FELLOWSHIP	3,430	3,732
EMPLOYMENT	58,011	55,696
CHURCH PREMISES	22,897	25,331
AVENUE CENTRE	4,840	2,678
RENTAL PROPERTY	3,713	-
ACCOMMODATION EXPENSES	3,970	4,035
CATERING & ENTERTAINMENT	645	904
BAPTIST MISSION	11,869	11,700
OFFICE & ADMIN COSTS	2,584	4,322
TRANSFER TO DESIGNATED CAPITAL	-	9,000
DEPRECIATION-AMORTISATION	325	
<b>TOTAL EXPENSES</b>	<b>112,284</b>	<b>117,399</b>
<b>INCOME OVER EXPENDITURE</b>	<b>3,641</b>	<b>595</b>



## MISSION FUND (RESTRICTED)

### INCOME

Avenue Trust Grant	13,750	11,000
Winter Night Shelter	1,895	216
<b>TOTAL INCOME</b>	<b>15,645</b>	<b>11,216</b>

### EXPENSES

Community Ministry	5,572	5,409
Community Outreach	1,335	683
Seekers Ministry	707	825
General Missional Activity	1,895	280
Parish Nursing Ministry	730	966
Children & Youth	238	170
<b>TOTAL EXPENSES</b>	<b>10,478</b>	<b>8,334</b>
<b>INCOME OVER EXPENDITURE</b>	<b>5,167</b>	<b>2,882</b>

## BUILDING FUND (RESTRICTED)

### INCOME

Legacies	100,000	-
Fundraising	2,568	3,193
General Donations	4,118	25,176
Donations under Gift Aid	39,116	25,216
HMRC Tax refund	9,870	6,291
Interest	10	-
<b>TOTAL INCOME</b>	<b>155,683</b>	<b>59,876</b>

### TOTAL INCOME

### EXPENSES

Loan Interest	3,241	4,978
Refurbishment Project	-	7,666
Tithe	14,143	1,000
<b>TOTAL EXPENSES</b>	<b>17,384</b>	<b>13,644</b>
<b>INCOME OVER EXPENDITURE</b>	<b>138,298</b>	<b>46,233</b>



## DESIGNATED CAPITAL FUND

### INCOME

Transfer from General Fund	325	9,000
<b>TOTAL INCOME</b>	<b>325</b>	<b>9,000</b>

### EXPENSES

Asset Purchases	976	
<b>TOTAL EXPENSES</b>	<b>976</b>	<b>-</b>

<b>INCOME OVER EXPENDITURE</b>	<b>- 650</b>	<b>9,000</b>
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## DONATIONS TO EXTERNAL ORGANISATIONS

BUGB Home Mission Fund	216	103
BMS - Birthday Scheme	747	660
BMS - General Fundraising	367	709
Other misc.	308	114
HARP	100	100
Leprosy Mission	379	207
Changemakers	79	
<b>Total of Donations</b>	<b>2,292</b>	<b>1,987</b>

## Statement of Assets & Liabilities

### ASSETS

Cash and Bank Accounts		
CAF Current Account	11,983	4,680
CAF Gold Deposit	28,049	19,029
PayPal	194	-
<b>TOTAL Cash and Bank Accounts</b>	<b>40,225</b>	<b>23,709</b>
Other Assets		
Debtors	5,064	16,922
<b>TOTAL ASSETS</b>	<b>45,289</b>	<b>40,631</b>

### LIABILITIES

Represented by		
Building Fund (restricted)	- 130,667	- 269,178
Creditors	11,535	8,254
General Fund	66,141	62,500
Loan Accounts	72,888	218,181
Mission Fund (restricted)	11,289	6,120
Designated Capital & Depreciation (restricted)	14,104	14,754
<b>TOTAL LIABILITIES</b>	<b>45,289</b>	<b>40,631</b>

## **Declaration**

*This report was approved and accepted on behalf of the Trustees at the Annual General Meeting of the Members of Avenue Baptist Church held 3<sup>rd</sup> March 2019*

*Signed:*

*S J Ekins – Secretary & Trustee*

*G M Johnson – Treasurer & Trustee  
3rd March 2018*



Avenue Baptist Church		Charity No (if any)	1129069
<b>Annual accounts for the period</b>			
Period start date	01/01/2018	To	Period end date 31/12/2018

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	99,276	171,317	-	270,593	172,235
Charitable activities	S02	-	2,292	-	2,292	1,987
Other trading activities	S03	-	325	-	325	-
Investments	S04	16,648	10	-	16,658	16,635
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>115,924</b>	<b>173,944</b>	<b>-</b>	<b>289,868</b>	<b>190,857</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	112,284	13,742	-	126,026	118,504
Separate material item of expense	S10	-	17,384	-	17,384	13,644
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>112,284</b>	<b>31,126</b>	<b>-</b>	<b>143,410</b>	<b>132,148</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	<b>3,640</b>	<b>142,818</b>	<b>-</b>	<b>146,458</b>	<b>58,709</b>
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>3,640</b>	<b>142,818</b>	<b>-</b>	<b>146,458</b>	<b>58,709</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>3,640</b>	<b>142,818</b>	<b>-</b>	<b>146,458</b>	<b>58,709</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	62,200	- 248,092	-	- 185,892	- 244,601
<b>Total funds carried forward</b>	S22	<b>65,840</b>	<b>- 105,274</b>	<b>-</b>	<b>- 39,434</b>	<b>- 185,892</b>

## Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	4,224	840	-	5,064	16,922
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	40,225	-	-	40,225	23,708
<b>Total current assets</b>		B10	44,449	840	-	45,289	40,630
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	300	14,535	-	14,835	31,354
<b>Net current assets/(liabilities)</b>		B12	44,149	- 13,695	-	30,454	9,276
<b>Total assets less current liabilities</b>		B13	44,149	- 13,695	-	30,454	9,276
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	69,888	-	69,888	195,168
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	44,149	- 83,583	-	- 39,434	- 185,892
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		- 105,274		- 105,274	- 248,092
Unrestricted funds		B19	65,840		-	65,840	62,200
Revaluation reserve		B20				-	
<b>Total funds</b>		B21	65,840	- 105,274	-	- 39,434	- 185,892

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

**Section C** **Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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 (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;	<b>Not applicable</b>
Disclosure of any uncertainties that make the going concern assumption doubtful;	<b>Not applicable</b>
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	<b>Not applicable</b>

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the change in accounting policy;</i></b>	<b>Not applicable</b>
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	<b>Not applicable</b>
<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b>	<b>Not applicable</b>

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	<b>Not applicable</b>
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	<b>Not applicable</b>
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	<b>Not applicable</b>

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	<b>Not applicable</b>
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	<b>Not applicable</b>
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	<b>Not applicable</b>

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

<i>Not applicable</i>
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**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated \_\_\_\_\_

**Note 2 Accounting policies**  
**2.2 INCOME**

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in 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 as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants with performance conditions</b>	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 recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500.			
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at	Yes	No	N/a



**Debtors**

settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

**Over many years the church has purchased items costing more than £500 with a longer life expectancy than one year. These have generally been allocated to one of the main expense headings, depending on the nature of the asset.**

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## Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Donations and legacies:</b>					
Donations and gifts	82,737	47,697	-	130,434	137,769
Gift Aid	16,539	9,870	-	26,409	23,466
Legacies		100,000	-	100,000	-
General grants provided by government/other charities		13,750	-	13,750	11,000
Membership subscriptions and sponsorships which are in substance donations			-	-	
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>99,276</b>	<b>171,317</b>	<b>-</b>	<b>270,593</b>	<b>172,235</b>
<b>Charitable activities:</b>					
Donations received for other charities	-	2,292	-	2,292	1,987
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>2,292</b>	<b>-</b>	<b>2,292</b>	<b>1,987</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	325	-	-	-
<b>Total</b>	<b>-</b>	<b>325</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	60	10	-	70	15
Dividend income		-	-	-	-
Rental and leasing income	16,588	-	-	16,588	16,620
Other	-	-	-	-	-
<b>Total</b>	<b>16,648</b>	<b>10</b>	<b>-</b>	<b>16,658</b>	<b>16,635</b>
<b>Separate material item of income:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>115,924</b>	<b>173,944</b>	<b>-</b>	<b>289,543</b>	<b>190,857</b>

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Building fund: donations and gifts £53584, Gift Aid £6292.  
Donations received for other charities £1987. Mission Fund:  
grant from another charity £11000.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Not applicable	-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	<b>Total</b>	-	-

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

Not applicable

*Please give details of other forms of government assistance from which the charity has directly benefited.*

Not applicable

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Not applicable

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>					
General - Employment costs	58,011	-	-	58,011	55,697
General - Premises costs	35,420	-	-	35,420	32,044
General - Events, organisations and mission	15,944	-	-	15,944	16,336
General - Administration	2,609	-	-	2,609	4,022
Mission Fund expenditure (specific mission activity connected with Avenue Baptist Church) *	-	10,474	-	10,474	8,118
Special Purpose Fund expenditure *	-	976	-	976	-
Building Fund expenditure *	-	-	-	-	-
Donations paid out to other charities *	-	2,292	-	2,292	1,987

Governance - independent examiner's fee	300	-	-	300	300
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>112,284</b>	<b>13,742</b>	<b>-</b>	<b>126,026</b>	<b>118,504</b>

**Separate material item of expense**

Sanctuary refurbishment	-	17,384	-	17,384	13,644
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>17,384</b>	<b>-</b>	<b>17,384</b>	<b>13,644</b>

**Other**

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TOTAL EXPENDITURE**

112,284	31,126	-	143,410	132,148
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**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Other					
<b>Total</b>					-

Prior year expenditure on charitable activities can be analysed as follows:

As detailed above.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	Church sanctuary refurbishment costs	17,384	13,644
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		<b>17,384</b>	<b>13,644</b>





**Section C****Notes to the accounts****Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</b>	-	-		-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

--

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
300	300

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	46,210	44,863
Social security costs	635	2,128
Pension costs (defined contribution scheme)	9,925	7,928
Other employee benefits		
<b>Total staff costs</b>	<b>56,770</b>	<b>54,919</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

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Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

--

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
<b>Total</b>	<b>3</b>	<b>3</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

**Please state the legal authority or reason for making the payment**

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

**The nature of the payment (cash, asset etc.)**

**The extent of redundancy funding at the balance sheet date**

**Please state the accounting policy for any redundancy or termination payments**

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	9925
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All allocated from unrestricted funds.

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	Confirmed.
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	The plan used is the Baptist Pension Scheme.

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	

**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Tithed giving from Building Fund	14143		nil	14,143
Baptist Missions	11868		nil	11,868
Donations to external organisations - monies received and paid out	2292		nil	2,292
Activity or project 4			-	-
<b>Total</b>	<b>28,303</b>	<b>-</b>	<b>-</b>	<b>28,303</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to institutions**

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Together Free Antislavery	Mission support	2,000
Avenue Contact Centre	Mission support	2,000
Tear Fund Toilet Twinning	Mission support	960
Winter Gardens	Mission support	7,000
Balance of tithed giving to be distributed (held in creditors)	Mission support	2,183
Baptist Home Mission	Mission support	6,091
Baptist Missionary Society	Mission support	5,777
Baptist Home Mission	Mission support-gifts received by church and passed on	216
Baptist Missionary Society	Mission support-gifts received by church and passed on	1,114
Changemakers	Mission support-gifts received by church and passed on	80
Disaster appeals	Mission support-gifts received by church and passed on	277
HARP	Mission support-gifts received by church and passed on	100
Leprosy Mission	Mission support-gifts received by church and passed on	379
Samaritan's Purse	Mission support-gifts received by church and passed on	104
World Vision	Mission support-gifts received by church and passed on	22
<b>Total grants to institutions in reporting period</b>		<b>28,303</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>28,303</b>

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.2 Depreciation and impairments**

	**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
	** Rate						
At beginning of the year		-	-	-	-	-	-
Disposals		-	-	-	-	-	-
Depreciation		-	-	-	-	-	-
Impairment		-	-	-	-	-	-
Transfers*		-	-	-	-	-	-
At end of the year		-	-	-	-	-	-

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**14.4 Impairment**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

**14.5 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.


**14.6 Other disclosures**

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*




**15.5 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**15.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

--

*the name of independent valuer, if applicable*

--

*the methods applied*

--

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

--

**15.7 Other disclosures**

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

--

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

--

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

--

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

--

*(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

--

*(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

**Note 16 Heritage assets**

*Please complete this note if the charity has heritage assets*

**16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.


**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**16.5 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**16.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*


**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.


**16.9 Five year summary of heritage assets transactions**

	2015	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

**17.3 If your charity holds investment properties, please complete the following note:**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements


**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

**Analysis of current asset investments**

This year	Last year

Cash or cash equivalents  
 Listed investments  
 Investment properties  
 Social investments  
 Other investments  
 Total

£	£
-	-
-	-
-	-
-	-
-	-
-	-

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims


**17.6 Concessionary loans**

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year


**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.


## Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
5,064	16,922

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	19,800	-	85,668
Trade creditors	11,535	8,254	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	300	-	-
Taxation and social security	-	-	-	-
Other creditors	3,000	3,000	69,888	109,500
<b>Total</b>	<b>14,835</b>	<b>31,354</b>	<b>69,888</b>	<b>195,168</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

***Movement in deferred income account***

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

This year £	Last year £
-	-
-	-
-	-
-	-



**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.


**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

--

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

*The charity repaid its bank loan from the Baptist Union Corporation. It still has outstanding loans from the Eastern Baptist Association (total owing at the year end £22,888, of which £3,000 is expected to be repaid within 12 months) and various church members (total £50,000, which is unlikely to be repaid in the next 12 months).*

**22.2** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact


**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
40,225	23,709
-	-
40,225	23,709

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

Low to medium risk - the church is dependent upon gifts and donations but has a very committed congregation, as well as receiving support from outside sources.

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

Not applicable

**Section C****Notes to the accounts****(cont)****Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Mission Fund	R	To support specific missions run by the Church	6,120	15,645	- 10,478	-	-	11,287
Building Fund	R	For larger repairs, refurbishments and alterations to the properties	- 268,966	155,683	- 17,384	-	-	- 130,667
Special Purpose Funds	R	Money set aside for particular projects	- 14,754	325	- 976	-	-	- 15,405
Donations for other charities	R	Monies received by the Church on behalf of other charitable organisations	-	2,292	- 2,292	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	<b>- 277,600</b>	<b>173,945</b>	<b>- 31,130</b>	<b>-</b>	<b>-</b>	<b>- 134,785</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds (cont)**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Mission Fund	R	To support specific missions run by the Church	3,238	11,216	8,334	-	-	6,120
Building Fund	R	For larger repairs, refurbishments and alterations to the properties	- 315,198	59,876	13,644	-	-	- 268,966
Special Purpose Funds	R	Money set aside for particular projects	5,754	-	-	9,000	-	14,754
Donations for other charities	R	Monies received by the Church on behalf of other charitable organisations	-	1,987	1,987	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds</b>			<b>- 306,206</b>	<b>73,079</b>	<b>- 23,965</b>	<b>9,000</b>	<b>-</b>	<b>- 248,092</b>



## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## 27.4 Designated funds

Planned use	Purpose of the designation	Amount

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				Last year TOTAL
		This year				
		Remuneration	Pension contribution	Redundancy (including loss of office) ex gratia	Other	
£	£		£	£		
Andrew John Picton		27860	3388			33683
James Howard Kilpin		11144	1114			12083

Please give details of why remuneration or other employment benefits were paid.

The two trustees are employed as ministers of the church and are remunerated as governed by the charity's constitution

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
<b>TOTAL</b>		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Avenue Trust	Avenue Trust and Avenue Baptist Church have trustees in	Grant from Avenue Trust to Avenue Baptist Church - Mission Fund	13750	0		0
					0	

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

None - Avenue Trust makes an annual grant to the church.

For any related party, please provide details of any guarantees given or received.

N/A

**Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A Independent Examiner's Report

<b>Report to the trustees/ members of</b>	Charity Name Avenue Baptist Church		
<b>On accounts for the year ended</b>	31 December 2018	<b>Charity no (if any)</b>	1129069
<b>Set out on pages</b>	1-41 <small>(remember to include the page numbers of additional sheets)</small>		

**Respective responsibilities of trustees and examiner**

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

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 Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

\* Please delete the words in the brackets if they do not apply.

<b>Signed:</b>		<b>Date:</b>	16/09/2019
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<b>Name:</b>	STEPHEN JAMES FARROW
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Relevant professional qualification(s) or body (if any): FMAAT

Address: Estuary Accountancy Services  
42 North Street, Great Wakering, Essex SS3 0EL.

**Section B Disclosure**

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.