

CHARITY REGISTRATION NUMBER: 1130546

Sidcup Baptist Church
Unaudited Financial Statements
31 July 2025



AFFINIA
Numeric House
98 Station Road
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Kent
DA15 7BY

Sidcup Baptist Church

Financial Statements

Year ended 31 July 2025

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Sidcup Baptist Church

Trustees' Annual Report

Year ended 31 July 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

Introduction

The aim of Sidcup Baptist Church is to be a church that loves and serves God, his people and his world. The basis of this report for the year to 31 July 2025 seeks to show how this objective has been met in terms of activities, the use of facilities and the finances God has provided.

Reference and administrative details

Registered charity name	Sidcup Baptist Church
Charity registration number	1130546
Principal office	167 Main Road Sidcup DA14 6PA

The trustees

Rev Paul Davies (appointed 11th November 2024)
Joel Davenport (appointed 20th November 2024)
Laraine Joy (Secretary)
Penny Longman
John Martin
Royston Maxim (Treasurer)
Leigh Smith (appointed 20th November 2024)
Teresa Willmot

Property trustees	The London Baptist Property Limited Unit C2, Dock Street London E1 8JN
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Independent examiner	M Finnis ACA Numeric House 98 Station Road Sidcup Kent DA15 7BY
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Sidcup Baptist Church

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

Structure, governance and management

Sidcup Baptist Church is governed by an approved governing document. Members of the Church are accepted in accordance with the Constitution. The members' meetings normally take place four times per year and has responsibility for the overall policy of the church. In accordance with the Constitution, the members appoint Trustees, who together with the Minister, Church Secretary and Treasurer (who are also appointed by the Members), are responsible for the day to day running of the church's work and witness, and 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 objectives. Relevant matters may be submitted to the Church meeting by the Trustees for guidance or may be raised by members in the Church meeting for further consideration by the Trustees. Though the Constitution permits decisions to be made at Church meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

Objectives and activities

Objectives

The principal purpose of the Charity is the advancement of the Christian faith according to the principles of the Baptist denomination to include the advancement of education, community service and such other general charitable purposes in such parts of the United Kingdom and the world as the Church shall determine.

Premises

The buildings consist of the church sanctuary, large and small halls, office and meeting rooms, together with a fully equipped kitchen and the usual facilities.

The building is disabled friendly with separate toilets for them.

The premises are in use on average 5 days a week with services on a Sunday and mid-week gatherings for prayer and Bible study. Groups also meet in private homes for Bible study.

The church has a large garden used for events such as the Community Fun Day and for use by the local community. The 'Hope Garden', created during the Covid-19 pandemic as place for play and reflection has continued beyond its original time span.

Huntington's Disease Support Group uses the premises as do the Stroke Club, which utilise our premises following a decision a number of years ago whereby the NHS could no longer accommodate this worthy assistance to Stroke Victims within Queen Mary's Hospital. The church also holds a monthly Disabled Christians Fellowship. This year Age Concern have started to use our halls once a week on a Tuesday as part of their Rosemary Café project reaching those with and caring for people with Dementia.

A monthly club, 'Something Crafty', meets in the hall enabling people to try out various craft activities, at the same time building relationships through conversation.

The old vestry has continued to be used weekly by a Behavioural Therapist and during the current year has also been used free of charge by a Debt Counsellor from Counselling Matters. The Halls have continued to be used by the local community for private children's parties. Various children and young people's groups meet for recreational activities with a 'God slot'.

One other group using the facilities on a monthly basis is the Older, Wiser, Livelier Seniors (OWLS) group for people aged 60 and above.

The church provides regular refreshments at many meetings and holds a monthly Community Lunch on the first Sunday of each month.

Sidcup Baptist Church

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

The hall is used as a polling station for local and national elections.

In November 2024 following his appointment in June 2024 the Revd Paul Davies commenced his ministry with SBC and together with his family have use of the manse (church owned house) across the road from the church.

Achievements and performance

The Church does not measure the success of its programmes only in numbers, including financial numbers, but also, in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure but believe 2024/25 continued to be a positive year in the life of the church, and that it will be able to pursue its mission purposes in 2025/26 with renewed enthusiasm as Paul continues to develop the strategy of the church.

The leadership team continue to meet monthly to deal with church matters. Church members meetings were also held both in person and via Zoom.

Leadership Report

Appointment of Minister

We began the year, looking forward to Paul Davies joining us as Pastor on 11 November with his Induction Service being held on 16 November 2024.

Pastor

Our Pastor has sought to work alongside existing works and community ventures that the church is currently involved in and also looked at other potential community outreach possibilities as we seek to be a church that loves our community around us. We have seen people come back to the church who for different reasons decided to leave over the last few years. We have also seen new people who haven't been associated with Sidcup Baptist Church before visiting and deciding to stay as they like where the church is now. We very much see ourselves at SBC as church for the community and our Pastor sees it as his responsibility along with the deacons in the church to help give direction and purpose as we seek to reach out. Our Pastor is responsible for the teaching programme, and he has oversight over all pastoral care that happens in and through the church. He feels there is an excitement building in the church as people see the potential for growth and sees his job as to ensure the church is equipped and prepared for whatever we are led into over the coming years.

Diaconate

We were pleased to welcome Joel Davenport and Leigh Smith onto the Diaconate at our AGM in November, increasing the team to seven elected Deacons.

Membership

Two of our longstanding members went to be in Glory during the year. We were pleased to welcome four new people into membership.

SBC Toddlers

SBC Toddlers opened its doors on Wednesday 11 September 2024 to an eager group of parents, grandparents and childminders, bringing with them a total of 46 children. Whilst numbers fluctuated over the year, we averaged 40 children per session. The team has increased from 5 to 9, with others available as required. Sessions include a craft activity (which often has a Bible theme), various age-appropriate toys/books/puzzles, indoor and outdoor opportunities for physical play, a baby-safe play area, snack time with a variety of fruit for the children and a hot drink/biscuit option for the adults. We finish the session with song time and a closing prayer. We have built good relationships with those attending and the Bible-based crafts have produced some interesting conversations. We said goodbye to 16 children at the end of the summer term as they left to start School or Nursery/Preschool and each child was gifted a Children's Bible.

Sidcup Baptist Church

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

JAM (Jesus and Me Sundays)

We have had a core group of children who, over the year, have grown in relationship together and are really pleased to see each other and be together. Our leaders continue to learn from each other and the children themselves: their incites and questions make us think. We learn through games and exercises, acting out bible stories and topic related craft. The children chat about their week, and we try and find time to pray through things we talked about. The team continue to juggle and communicate availability around parental responsibilities and their time on team. Different members of the team have tried to engage with children's personal needs.

Friday Frogs

The children continue to love coming, mostly children who are not church related and some from other faiths. We usually start with a free time playing with a ball. Move to the youth room to do our Froggie rules and chat about our week. Craft and or games follow with a snack time. Finally, a Bible slot at the end which can be really chaotic but has been a time when real special moments have happened. Like a child who expressed that he wanted Jesus to be His guide and another who shared how he had felt Jesus very close when he was ill. Our highlight of the year is Has Frogs got talent? The children love showing their skills from flag recognition, gymnasts to singing, dancing and magic tricks. Numbers vary throughout the year due to school events and family commitments. Towards the end of the year we had a youth and Frogs BBQ where we were able to pray for those year 6 children moving on to Secondary school but have not yet made the transition to youth.

Messy Church

A different way of being church for families, Messy Church is held on the fourth Saturday of the month September to November, February to May 3.30 - 5.30, with a family film night in January. It consists of games, craft and usually cooking for about 70 minutes in the halls; we then move into the church to sing some songs and hear a Bible story. At 5ish we move back into the hall to share a meal together. There is a core team who plan and prepare crafts around the theme and others who come to support on the day either to help with an activity or to clear up. We have families with whom we have now formed good relationships and regularly have 50 to 70 people come. Some challenges are to go from surface conversations to deeper ones especially around a relationship with Jesus; meeting the needs of a wide age range and those with additional needs; encouraging participation of older children.

Youth Work

The Sunday Youth group has been able to increase its sessions from one to two a month following an addition to the team of helpers. The group has benefited from our Pastor's preaching plan which has allowed the group to maintain continuity between their dedicated sessions and Sundays spent participating in the church service. Our young people have engaged well in the sessions, including the prayer time, and membership has increased to 6 young people.

A small group of young people also meet on a Wednesday evening during term time to relax, play games, and end the evening with refreshments and a time to reflect on a Christian message.

Home Groups

Our home groups have continued to meet twice a month to study portions of scripture, pray and support one another within a small group setting. Studies have been provided by our minister and have covered the New Testament books of James and Acts.

Community Lunch

Community lunches have continued to be served on the first Sunday of each month, except January and August. Our team includes three lead chefs supported by about 10 helpers. We have usually serve 40 – 60 lunches each month with more for our Christmas lunch in December. Diners include some members of the church, joined by several regular guests from our local community, with a roughly 50/50 mix.

Something Crafty

Meeting on the second Tuesday of the month, we usually have 15 – 20 people attending, all people with varying skills but who enjoy all sorts of crafts and mostly people who are not church related. Our team is made up with

Sidcup Baptist Church

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

folk from other churches, who bring a huge amount of skill and dedication to the group. We offer 4 crafts at each session; from messy paint and clay to card and jewellery making and there is always one using sewing machines. There is always good conversation and lots of laughter, and times to share the difficult things of life and support each other. A great place to learn something new and go home feeling uplifted.

OWLS (Older, Wiser, Livier Seniors)

The OWLS group have met monthly during the year and enjoyed a range of activities including talks, quizzes, fitness exercises for seniors, musical and singing groups as well as seasonal food events. Attendance has ranged from 12-20 mostly from SBC but outsiders have joined us for fellowship. We look forward to more events in the coming year.

Worship Group

Over the year, the group met to prepare for morning services over 50 times at 9.15am on a Sunday morning, plus special services around Easter, Christmas and other occasions; practised and led the congregation in singing about 320 hymns and songs (not all different); benefitted from the participation of at least 18 different singers and musicians who participate on the weekly rota.

Our sung worship has undergone a number of changes over the past year. For the first time in many years, we have a Pastor who is happy to take an up-front role in sung worship so we have gently re-shaped the music in our services to reflect our Pastor's aims for how we use our time on a Sunday morning.

Financial review

Total incoming resources amounted to £110,728. We praise God for the generosity of the members and congregation especially over this financial period.

Total resources used amounted to £104,820.

The total funds carried forward of £2,955,050.

Reserves policy

The church has a reserves policy, which ensures that the General Fund is able to ensure the cost of full-time ministry is available for a period of 6-9 months' worth of expenditure. Other reserves held are in the Manse Fund held for future manse expenditure and the J. Prestige fund, a legacy designated for women and young people in relieving financial need and enabling people not to be hindered by 'need' from taking part in activities.

Sidcup Baptist Church

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

Plans for future periods

The Charity continue to support mission both within the Baptist denomination as well as other organisations such as Christian Resources in Bexley Schools (CRIBS), Lark In The Park (Sidcup) (LITP) as well as individuals on the mission field (Savages).

The trustees' annual report was approved on 28th May 2026 and signed on behalf of the board of trustees by:

Signature removed

R B Maxim
(Honorary Treasurer)

Sidcup Baptist Church

Independent Examiner's Report to the Trustees of Sidcup Baptist Church

Year ended 31 July 2025

I report to the trustees on my examination of the financial statements of Sidcup Baptist Church ('the charity') for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signature removed

M Finnis ACA
Independent Examiner

Numeric House
98 Station Road
Sidcup
Kent
DA15 7BY

Date: 28th May 2026

Sidcup Baptist Church

Statement of Financial Activities

Year ended 31 July 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Voluntary income	4	86,566	3,113	89,679	104,817
Charitable activities	5	10,689	-	10,689	28,619
Investment income	6	6,199	1,872	8,071	5,868
Other Income (Manse rental)		2,289	-	2,289	9,000
Total income		<u>105,743</u>	<u>4,985</u>	<u>110,728</u>	<u>148,304</u>
Expenditure					
Expenditure on raising funds:					
Cost of raising voluntary income	7	33,537	-	33,537	6,813
Costs of other trading activities	8	2,417	-	2,417	109
Expenditure on charitable activities	9,10	68,866	-	68,866	65,251
Expenditure – refurbishment		-	-	-	-
Total expenditure		<u>104,820</u>	<u>-</u>	<u>104,820</u>	<u>72,173</u>
Net gains on investments	11	-	(8,679)	(8,679)	120,936
Net income		923	(3,694)	(2,771)	197,067
Transfers between funds		(2,289)	2,289	-	-
Net movement in funds		<u>(1,366)</u>	<u>(1,405)</u>	<u>(2,771)</u>	<u>197,067</u>
Reconciliation of funds					
Total funds brought forward		229,006	2,728,815	2,957,821	2,760,754
Total funds carried forward		<u>227,640</u>	<u>2,727,410</u>	<u>2,955,050</u>	<u>2,957,821</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

Sidcup Baptist Church

Statement of Financial Position

31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	2,645,750	2,654,429
Current assets			
Debtors	15	9,665	18,344
Cash at bank and in hand		299,745	285,433
		309,410	303,777
Creditors: amounts falling due within one year	16	110	385
Net current assets		309,300	303,392
Total assets less current liabilities		2,955,050	2,957,821
Funds of the charity			
Restricted funds		2,727,410	2,728,815
Unrestricted funds		227,640	229,006
Total charity funds	18	2,955,050	2,957,821

These financial statements were approved by the board of trustees and authorised for issue on 28th May 2026, and are signed on behalf of the board by:

Signature removed

R B Maxim
(Honorary Treasurer)

The notes on pages 10 to 18 form part of these financial statements.

Sidcup Baptist Church

Notes to the Financial Statements

Year ended 31 July 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 167 Main Road Sidcup DA14 6PA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

No judgements, estimates and assumptions are reported in the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

Sidcup Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Sidcup Baptist Church

Notes to the Financial Statements (continued)

Year ended 31 July 2025

3. Accounting policies (continued)

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	70,433	—	70,433
Booklet income	-	—	-
Gift aid	16,133	623	16,756
Legacies			
Legacies	-	—	-
Gifts			
Building Fund Gifts	-	2,490	2,490
	<u>86,566</u>	<u>3,113</u>	<u>89,679</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	74,782	—	74,782
Booklet income	52	—	52
Gift aid	13,730	517	14,247
Legacies			
Legacies	12,976	—	12,976
Gifts			
Building Fund Gifts	-	2,760	2,760
	<u>101,540</u>	<u>3,277</u>	<u>104,817</u>

Sidcup Baptist Church

Notes to the Financial Statements (continued)

Year ended 31 July 2025

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
All other income	2,506	-	2,506
Community lunch	1,030	-	1,030
Donations from playgroup	-	-	-
Donations by other groups	7,153	-	7,153
	<u>10,689</u>	<u>-</u>	<u>10,689</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
All other income	15,426	500	15,926
Community lunch	681	-	681
Donations from playgroup	3,953	-	3,953
Donations by other groups	8,059	-	8,059
	<u>28,119</u>	<u>500</u>	<u>28,619</u>

6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Interest received	6,199	1,872	8,071

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Interest received	3,959	1,909	5,868

7. Cost of raising voluntary income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Pastorate salary and expenses	23,103	23,103	12	12
Manse expenses	9,049	9,049	5,335	5,335
Youth development	-	-	-	-
Visiting Speaker expenses	815	815	1,237	1,237
Training & Courses	570	570	229	229
	<u>33,537</u>	<u>33,537</u>	<u>6,813</u>	<u>6,813</u>

Sidcup Baptist Church

Notes to the Financial Statements (continued)

Year ended 31 July 2025

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Playgroup pension costs (repaid)	-	-	109	109
Relocation expenses	2,240	2,240	-	-
Induction expenses	177	177	-	-
	<u>2,417</u>	<u>2,417</u>	<u>109</u>	<u>109</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Outreach	777	-	777	22	22
Community lunches	1,796	-	1,796	1,543	1,543
Fun day	1,840	-	1,840	833	833
Worship group	104	-	104	155	155
Other ministry costs	375	-	375	426	426
Church/hall light and heat	8,809	-	8,809	8,220	8,220
Church/hall water	-	-	-	2,000	2,000
Church/hall insurance	2,283	-	2,283	2,217	2,217
Church/hall cleaning	6,424	-	6,424	6,263	6,263
Church/hall repairs and maintenance	7,654	-	7,654	2,294	2,294
Equipment purchases and repairs	1,334	-	1,334	2,298	2,298
Church/hall alarm system	230	-	230	-	-
Church garden	275	-	275	715	715
Church office telephone	-	-	-	-	-
Church office broadband (package 2022)	863	-	863	1,207	1,207
Mobile	-	-	-	-	-
Printing and stationery	98	-	98	82	82
Photocopier costs	1,681	-	1,681	1,156	1,156
Subscriptions and licences	4,232	-	4,232	3,384	3,384
Health and safety	1,232	-	1,232	1,022	1,022
Social events	646	-	646	609	609
Other general expenses	2,015	-	2,015	873	873
Playgroup	-	-	-	9,716	9,716
Youth group support	11	-	11	-	-
Fellowship support	117	-	117	16	16
JP Legacy payments	-	-	-	500	500
Equipment and furnishings	6,008	-	6,008	848	848
Building work	-	-	-	-	-
Charitable causes	18,899	-	18,899	17,421	17,421
Governance costs	1,163	-	1,163	1,431	1,431
	<u>68,866</u>	<u>-</u>	<u>68,866</u>	<u>65,251</u>	<u>65,251</u>

Sidcup Baptist Church

Notes to the Financial Statements (continued)

Year ended 31 July 2025

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Outreach	777	–	777	22
Community lunches	1,796	–	1,796	1,543
Fun day	1,840	–	1,840	833
Worship group	104	–	104	155
Other ministry costs	375	–	375	426
Church/hall light and heat	8,809	–	8,809	8,220
Church/hall water	-	–	-	2,000
Church/hall insurance	2,283	–	2,283	2,217
Church/hall cleaning	6,424	–	6,424	6,263
Church/hall repairs and maintenance	7,654	–	7,654	2,294
Equipment purchases and repairs	1,334	–	1,334	2,298
Church/hall alarm system	230	–	230	-
Church garden	275	–	275	715
Church office telephone and broadband	-	–	-	1,207
Mobile phone	863	–	863	-
Printing and stationery	-	–	-	82
Photocopier costs	98	–	98	1,156
Subscriptions and licences	1,681	–	1,681	3,384
Health and safety	4,232	–	4,232	1,022
Social events	1,232	–	1,232	609
Other general expenses	646	–	646	873
Playgroup	2,015	–	2,015	9,716
Youth group support	-	–	-	-
Fellowship support	11	-	11	16
Legacy payments	117	–	117	500
Equipment and furnishings	-	–	-	848
Building work	6,008	–	6,008	-
Charitable causes	18,899	-	18,899	17,421
Governance costs	-	1,163	1,163	1,431
	<u>67,703</u>	<u>1,163</u>	<u>68,866</u>	<u>65,251</u>

11. Net gains on investments

	Restricted Funds £	Total Funds 2025 £	Restricted Funds £	Total Funds 2024 £
Unrealised Gains/(losses) on investment property	<u>(8,679)</u>	<u>(8,679)</u>	<u>120,936</u>	<u>120,936</u>

Sidcup Baptist Church

Notes to the Financial Statements (continued)

Year ended 31 July 2025

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	26,538	6,263
Social security costs	-	-
Employer contributions to pension plans	2,114	12
	<u>28,652</u>	<u>6,275</u>

The average head count of employees during the year was 3 (2024: 3).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No trustees have been paid remuneration from employment with the charity.

14. Tangible fixed assets

	Church building £	Manse building £	Equipment £	Total £
Cost				
At 1 August 2024	2,149,429	505,000	-	2,654,429
Revaluations	(20,294)	11,615	-	(8,679)
At 31 July 2025	<u>2,129,135</u>	<u>516,615</u>	<u>-</u>	<u>2,645,750</u>
Depreciation				
At 1 August 2024 and 31 July 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Carrying amount				
At 31 July 2025	<u>2,129,135</u>	<u>516,615</u>	<u>-</u>	<u>2,645,750</u>
At 31 July 2024	<u>2,149,429</u>	<u>505,000</u>	<u>-</u>	<u>2,654,429</u>

The freehold properties are revalued by the Trustees on an annual basis every September for Insurance purposes. These revaluations are reflected each year in the above figures

15. Debtors

	2025 £	2024 £
Prepayments and accrued income	9,665	18,344
Other debtors	-	-
	<u>9,665</u>	<u>18,344</u>

Sidcup Baptist Church

Notes to the Financial Statements (continued)

Year ended 31 July 2025

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	110	385

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,114 (2024: £12).

18. Analysis of charitable funds

Unrestricted funds

	At 1 Aug 2024	Income	Expenditure	Transfers	Gains and losses	At 31 Jul 2025
	£	£	£	£	£	£
General funds	68,559	99,524	(104,820)	(42,289)	—	20,974
Manse deposit	2,300	—	—	—	—	2,300
Building deposit	—	20	—	—	—	20
General deposit	158,147	6,199	—	40,000	—	204,346
	<u>229,006</u>	<u>105,743</u>	<u>(104,820)</u>	<u>(2,289)</u>	<u>—</u>	<u>227,640</u>

	At 1 Aug 2023	Income	Expenditure	Transfers	Gains and losses	At 31 Jul 2024
	£	£	£	£	£	£
General funds	57,420	138,659	(71,673)	(55,847)	—	68,559
Manse deposit	2,300	—	—	—	—	2,300
Building deposit	—	—	—	—	—	—
General deposit	81,188	3,959	—	73,000	—	158,147
	<u>140,908</u>	<u>142,618</u>	<u>(71,673)</u>	<u>17,153</u>	<u>—</u>	<u>229,006</u>

Sidcup Baptist Church

Notes to the Financial Statements (continued)

Year ended 31 July 2025

18. Analysis of charitable funds (continued)

Restricted funds

	At 1 Aug 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Jul 2025 £
General account	130	-	-	-	-	130
Buildings fund	54,306	4,091	-	-	-	58,397
Church building	2,149,631	-	-	-	(20,293)	2,129,338
Manse account	7,639	440	-	2,289	-	10,368
Manse building	505,001	-	-	-	11,614	516,615
Janet Prestidge legacy	12,108	454	-	-	-	12,562
	<u>2,728,815</u>	<u>4,985</u>	<u>-</u>	<u>2,289</u>	<u>(8,679)</u>	<u>2,727,410</u>

	At 1 Aug 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Jul 2024 £
General account	630	-	-	(500)	-	130
Buildings fund	50,046	4,760	(500)	-	-	54,306
Church building	2,149,631	-	-	-	-	2,149,631
Manse account	22,738	415	-	(15,514)	-	7,639
Manse building	384,065	-	-	-	120,936	505,001
Janet Prestidge legacy	12,736	511	-	(1,139)	-	12,108
	<u>2,619,846</u>	<u>5,686</u>	<u>(500)</u>	<u>(17,153)</u>	<u>120,936</u>	<u>2,728,815</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	-	2,645,750	2,645,750
Current assets	227,750	81,60	309,410
Creditors less than 1 year	(110)	-	(110)
Net assets	<u>227,640</u>	<u>2,727,410</u>	<u>2,955,050</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	-	2,654,429	2,654,429
Current assets	229,391	74,386	303,777
Creditors less than 1 year	(385)	-	(385)
Net assets	<u>229,006</u>	<u>2,728,815</u>	<u>2,957,821</u>