

**ASHFORD BAPTIST CHURCH**

**With a Mission at Boughton Aluph**



Ashford Baptist Church

**ANNUAL REPORT AND ACCOUNTS**

**2022**

**Legal and Administrative Information  
(as at 31 December 2022)**

<b>Ministers</b>	Rev Lorna Sylvester and Rev Rob Sylvester (1.6.2015)
<b>Secretary</b>	Helen Wilson (Elected 01 01 21 – 3rd Year)
<b>Treasurer</b>	Finance Team – Lynn Oliver named on ChurchUpdate
<b>Assistant Treasurer</b>	Vacant
<b>Administrator</b>	Vacant
<b>Deacons</b>	Alison O'Donnell (Re-elected 01 01 20 elected 1.1.17) Helen Wilson (elected 1.1.18) Keith Tam (Elected 01 01 20) Daniel Rai (Elected 01 01 21) John Sunuwar (Elected 01 01 21) Rachel Phipps (Elected 01 01 22) Jamie Phipps (Elected 01 01 22)

The Deacons and Ministers together comprise the Managing Trustees of the Church

<b>Registered Charity Number</b>	1130593
<b>Principal Address</b>	Ashford Baptist Church Saint John's Lane Ashford, Kent TN23 1PS
<b>Governing Document</b>	Church Constitution adopted on 20 <sup>th</sup> March 2008
<b>Independent Examiner</b>	Eloise Fisher, ACCA Accounts Unlocked Limited Repton Manor Repton Avenue Ashford Kent TN23 3GP
<b>Bankers</b>	<div> HSBC Bank plc 39 High Street Ashford, Kent TN24 8TG </div> <div> Lloyds Bank 81 High Street Ashford, Kent TN24 8SS </div>



## Ministers' Annual Report 2022

***“So then, just as you received Christ Jesus as Lord, continue to live your lives in him, rooted and built up in him, strengthened in the faith as were taught, and overflowing with thankfulness”  
(Colossians 2: 6 & 7)***

The year 2022 was the first full year back in the church building for face-to-face worship since Covid...we thank God for his faithfulness and seeing us through and for helping us navigate 2022 - to reform into a church community that we could scarcely imagine at the beginning of the year. Often, over this past year we didn't know what would happen next, and used the sporting analogy, *play what is in front of you*, meaning work with what is happening immediately now, because God is in it and it's impossible to plan further ahead, we have now! And so, through all the changes this year we did just that, committed it to God, and he directed our paths. We can agree with the letter to the Ephesians ***“that God is able to do immeasurably more than all we ask or imagine, according to his power that is at work within us, to him be glory in the church and in Christ Jesus throughout all generations, for ever and ever! Amen. Ephesians 3:20&21 Glory to God indeed!”***

Covid continued and as a church we carefully laid out the building so that distance and mask wearing areas could facilitate members and friends to return slowly, along with some children, and gradually through the spring term we sensed confidence returning and the joy of being together again - for others with significant health issue there remained the online livestreaming of the service. Our theme for the year and preaching series for the first 5 months or so, was from Colossians 2: 6-7 which we explored, looking to be fruitful people of God, rooted, built up in him, and overflowing with thankfulness. Easter 2022 saw Rob and Lorna ill with covid and the leadership team wonderfully, with others, took the services for our face-to-face Easter celebrations.

We are so grateful for everyone who made possible the rerun to face to face Sundays and meetings, as well as livestreaming and for those friends who made a covenant renewal commitment at the beginning of July, based on the renewal of the covenant by the people of God in Nehemiah 9: 38. Those who were committing into God's community at ABC placed signed hands on the tree with roots, like in our verse for the year; others didn't sign up, some have left the church, and many others from all over the world have joined us and found a home here. As the Rev Lynn Green the Baptist Union General Secretary said of the Baptist Churches of the UK, *God is doing a new thing, its springing up, do you not perceive it, don't dwell on the past. Words from Isaiah 43 ... it's been a costly year emotionally and spiritually, but the Joy of the Lord has strengthened us and brought an excitement at all God is doing.*

Later in the year through the summer months we looked at the gospel of Matthew, the Sermon on the Mount, the beatitudes, and parables and in the autumn emotional intelligence through the life of Jesus. We rejoiced at baptisms, dedications and new members, church events and hospitality, that glued our reforming church together. We rejoice at the people who moved in from London and other parts of the world, enriching life at ABC. We rejoiced as well, for those who have been faithful members and friends for many years.

The local churches with Churches Together in Ashford have worked closely, supporting one another. Our own Boughton Chapel was able to restart for once-a-month communion on a Sunday and midweek activities. The building renewal at ABC continued at a pace and has provided us with a modern worship space and rooms that have been refurbished, with more work to come. Activities and groups begun again face to face for bible studies, life groups, senior and youth groups and brigades. Just before Christmas we welcomed our first asylum seeker friends that the Home office had moved to the Holiday Inn and we began activities to welcome and provide safe space. There was much joy and wonder at our first full Christmas worship face to face since covid.

So, we look back with wonder and awe, much thankfulness for one another and for Our God, Father Son and Holy Spirit.

***Rev Lorna Sylvester-Minister March 2023 [on behalf of Lorna and Rob Sylvester joint ministers]***



## Church Secretary's Annual Report - 2022

***"So then, just as you received Christ Jesus as Lord, continue to live your lives in him, rooted and built up in him, strengthened in the faith as were taught, and overflowing with thankfulness" (Colossians 2: 6 & 7)***

As I look back over 2022, I think the expression "What a difference a year can make" is what comes to mind. In 2020 we were in the middle of Covid wondering what "new thing" God was going to do. Last year (2021) we were being led along a path not trodden before. Then at the beginning of 2022 we began to feel that there was an end in sight following the lifting of Covid restrictions.

Attendance on Sundays through the year continued to fluctuate from week to week. The number of children and young people attending at the start of the year was very low but by the beginning of December the church had experienced an influx, partly due to refugees and new families moving into Ashford. We thank God for answered our prayers in bringing in more children, youth and families. There was then a need for more leaders in Sunday School and crèche.

Covenant Sunday at the beginning of July was an encouragement to see who our regular attendees would be as we moved forward. This was followed by a Bring and Share lunch. Most meetings were now being held in person - deacons' meetings, life groups, brigades and youth club resumed meeting in person. The Wednesday Women's Life Group experienced growth. As the church was reforming Café style services were held every 4 – 6 weeks, which have proved popular.

Community events during the year were arranged to bring the different ages and cultures together. Again a highlight was the Canoeing Event on Hythe Canal. A Christmas lunch following the open air service held at the Bandstand was appreciated following the cold Sunday morning. Hospitality grew over the year to meet the changing needs of the church community.

Events for our seniors continued with themed afternoon teas and talks every quarter. These have been really appreciated.

Boughton Chapel resumed meeting on Sundays once a month, supported by our minister Lorna. Their lunch club resumed on a monthly basis offering lunch to some of those who had previously attended the Luncheon Club at ABC.

We were pleased to welcome Joy Ransome in June while home on furlough from Nepal. We have continued to support Peter and Andrea Frizelle in Guatemala.

We celebrated two baptisms and four dedications during the year. New members were welcomed into membership, although some other members had chosen not to continue their membership.

By the end of the year it became apparent that due to a growth in the numbers of children and youth, a youth worker would be needed, as well as more permanent church administrative support. This would be taken forward into 2023.

Livestreaming of services continued throughout the year with access being restricted to our church community by the end of year.

Our Nepalese Fellowship has continued to worship on Sunday afternoons.

In April the church hosted a tea when the Archbishop of Canterbury came to visit Ashford as part of Ashford Churches Together.

The church (for the first time) was pleased to take part in the Family, Food and Fun Project as part of the Social Action arm of Ashford Churches Together, providing activities and food for Under 11s (along with parents) one day a week, for four weeks in August and again for a day in the October half-term school holidays.

As we move into 2023 we are excited to see what God is calling the church to. The church has seen a growth in people attending from different cultures, along with families coming to Ashford as part of the William Harvey's recruitment drive for new nurses. The town of Ashford and surrounding areas continues to expand.

I would like to say a big thank you to everyone for their ongoing support and ministry of the church, over the past year and a big thank you to everyone who has continued to support me during this past year. It has been appreciated.

My prayer is that God will continue to bless us and make his face to shine upon us, and be gracious to us and give us his peace.

In His service

*Helen*

Helen Wilson  
Church Secretary  
Ashford Baptist Church

6 March 2023



## SAFEGUARDING REPORT for 2022

Safeguarding involves a range of activities aimed at promoting every person's fundamental right to be safe. These include:

- making and maintaining safe environments for all,
- having processes to follow should something go wrong, and
- providing support for everyone involved.

As we know, whilst some parts of the safeguarding process are delegated to certain individuals whose names are displayed, safeguarding is a responsibility for every one of us as we keep a caring and watchful eye on one another especially the under 18s and vulnerable adults.

At our AGM I am required to report on any referrals that have been made during the year. Thankfully there were none in 2022.

The other requirement is that the policy is reviewed annually. The safeguarding team of ministers, DPS (Margaret Woollven), Deputy DPS for adults (Helen Wilson), Deputy DPS for children and youth (Louisa Ley) and the safeguarding trustee (Alison O'Donnell) met together in August. One item we reviewed was the wording about adults and agreed that the term "vulnerable adults" is more helpful than "adults at risk" because it encompasses a wider range of situations and includes the recognition that we may all be vulnerable adults at one time or another as we face life's challenges e.g. illness, bereavement, unemployment, etc. Our documents will increasingly reflect this.

Another matter was to revisit the subject of a code of behaviour which we mentioned at last year's AGM. We may feel that behaving in a respectful and sensitive way towards one another is obvious. However it is important for recruitment and relationships within church life and ministry teams so that we are consistent in our treatment of one another. We decided to recommend that the wording from Baptists Together sample policy should be adopted and distributed to every member. This was passed to the diaconate for consideration before publishing more widely.

Our thanks are due to Nikki Wong for her efficient work as our DBS verifier. She concluded her time in this role in 2022 and was replaced by Christine Green with Rebekah Butler as her deputy. Alison O'Donnell concluded her time as Safeguarding Trustee at the end of the year.

Most of us were due for retraining in October but due to there being no SEBA trainer for Kent at the time as well as the backlog built up over the lockdown years this will not take place until 2023.

Thanks to all workers and helpers for the way they have continued to serve our church community through a year of adaptation after the pandemic with all its ups and downs. The year ended with the prospect of growth and great blessing from God which we look forward to in His strength and wisdom.

*Margaret Woollven*

## **Sunday School Report - 2022**

For the primary school age Sunday school, we started the year with 4 teachers and no helpers. As such, the Sunday school teachers had to pick up the role as helpers. From September, Enoch had joined the team as helper.

We continue to use the teaching material from Energize for Sunday school teaching.

At the start of the year, we had 1-4 children attending Sunday school. As the year progress, the number of children stabilised at around 3-5 children per Sunday. Some Sundays we could have 8-10 children!

This Sunday school group is for children with age between 6-11 years old (ie. Year 2-6). It is a very wide age range and with the uncertain number of children each week, it is very challenging for the teachers to prepare activities that would suit all the children. We also have children whose English is not their first language so it was tricky for the teacher to teach them or make them focus in class. Towards the end of December, there was an influx of children but most of them do not understand English, making it even harder for the teacher to teach.

We praise God to have given us so many children to attend Sunday school, but would like the continual prayer from the congregation on more teachers and helpers to come and support Sunday school, so that we will be able to split the class back into 2 groups (Year 2-3 and Year 4-6). This will be easier for the teachers to prepare the teaching material and also easier to control the class.

Keith Tam

### **Boughton Chapel Report**

Lunch Club is going well; we had four new members join just before Christmas. They all seem to enjoy the meals and there is lots of conversation going on. Coffee morning has a small attendance but those who come, enjoy it.

We have started a light lunch, after coffee morning finishes and we hope to have more people come. We have a book and puzzle table, which people can make a donation towards our chapel charity "Orphans in Africa". We were able to send £500 which included a donation from the Lunch Club Christmas dinner this year and we have since had a lovely letter back from them.

From March 2022 we have had a service on the 3rd Sunday in the month, led by one of our ministers which we have been richly blessed by. At Christmas we were invited to St Christopher's for their Carol service, four of us attended. The Parish council used the building for their meeting in January.

Grace Fellowship have used the Chapel every Sunday for their services since 31st July 2022. We continue to take part in a litter pick every month in the village. In December we had new heating put in which has made the building warmer.

We continue to serve our Lord and pleased that the Chapel is being used.  
Yours in our Lord's service,  
Heidi and Alan Law

6 March 2023

# **Financial Report and Accounts for the year ending 31<sup>st</sup> December 2022**

## **ABC's Aims and Organisation**

Ashford Baptist Church has as its primary aim 'To propagate the gospel and teaching of Jesus Christ, and to express that teaching in practical action'.

The church operates in the Borough of Ashford, Kent, and is based in St. John's Lane/Station Road and also at the mission church of Boughton Aluph. In 2022 it employed joint Ministers, Revds Lorna and Rob Sylvester. These were supported by 7 Deacons, including a Church Secretary. The Treasurer's work was undertaken by a Finance Team, which reported directly to the Diaconate.

## **Review of Financial Activities**

The church is financially dependent on the voluntary support of its members. Gross voluntary income for the year (for all purposes), plus other receipts amounted to £140,175. This is a decrease of £5,762 over the previous year, due mainly to a reduction in the size of the congregation in the first part of 2022 following the Covid-19 epidemic, but which was mitigated by significant growth in numbers in the second half of the year.

Total expenditure for 2022 was £154,930, a decrease over the previous year of £75,361. This was largely caused by a reduction in spending on the refurbishment of the building at Station Road (down by £68,272) as phase 1 of the project neared completion. Regular donations were sent to BMS World Mission (£6,630) and Baptist Home Mission (£6,630), part of a total of £28,814 given to these and other causes.

The net financial position of the church at 31<sup>st</sup> December 2022 therefore showed a deficit of £14,755. This compares to a deficit of £84,354 in the previous year, the difference being explained mainly by the lower costs of refurbishment. Indeed, if these costs are excluded from the figures, a surplus of £11,036 was made in 2022 compared to a surplus of £9,709 in 2021. This is welcome and encouraging news.

All the church's assets are employed directly in pursuing its charitable objectives.

## **Investment Powers and Bank/Fund Balances**

The church constitution authorizes the trustees to make and hold investments using the general funds. At the end of the year there was a current account at HSBC with a balance of £4,970 and an instant savings account with £179,039. There was also a current account at Lloyds bank containing £30,000, which equates to the church's general reserve. In addition, the Baptist Union Corporation holds a fund in trust on behalf of the church following the sale of Brook chapel in 2018. This is only to be used for refurbishment and building work at Station Road. At the end of the year the balance was £94,006. Adding in balances held by groups with their own bank accounts of £11,447 (e.g. Boughton Chapel, BB and GB) total funds at the end of December amounted to £319,462.

## **Payment to/in respect of Trustees**

No expenses were paid to trustees during the year, but they were reimbursed for materials and postage.

## **Summary and Thanks**

The long tail of Covid-19 continued into the early part of 2022 as we realized that a number of members of the congregation would not be returning to Ashford Baptist Church for a variety of reasons. At the same time, however, a steady flow of new individuals and families were arriving in Ashford and began to attend the church. Despite these fluctuations in numbers, the finances of ABC held up well thanks to the ongoing generosity of its members and friends, as well as prudent budgeting and financial management.

The year ended with the church in good heart and many reasons to feel optimistic about its future finances.

In all of this, we are so grateful for the gracious provision of God, not only in financial terms, but also through the many acts of selfless giving and service rendered by his people at ABC for the glory of his name.

20 March 2023

# Boys' Brigade Report 2022

Ashford Baptist Church

Simon White

The 2021/22 season was our first full year back after covid. We started off the year running both the Boys' and Girls' Brigade as two separate organisations meeting on the same night carrying out the same activities using the same leaders. Whilst trying to find a member of the church to take on the leadership of Girls Brigade. Sadly no one came forward and after much thought and prayer it was decided to merge the two Brigades into one. In June of 2022 Ashford Girls Brigade merged with the Boys' Brigade and we have become known as 1st Ashford Boys' Brigade and Girls' Association.

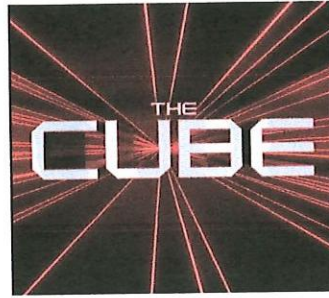


We



We were few in numbers at the start of the year with only two girls in the Anchor section (5 to 8 years old) Four Juniors 2 girls and 2 boys (8 to 11 years old) four Company section of 3 boys and 1 girl and Four in the Senior section 3 boys and 1 girl (14 to 18 years old) making a Total of 14 youth.

The Boys' Brigade released a new awards programme across all four sections which we adopted and followed throughout the year. Leading up to our awards evening in July.



Sadly some covid restrictions were still hanging around so during the winter month

Both leaders and children wore their coats, hats and scarfs as all windows were open and no heaters were switched on.



Some of the the Senior group took part in a hike to raise money for British Red Cross, they were dropped off in a village outside north Canterbury and hiked back to Molash. Set up Camp for the night. The next day the hike continued back to Ashford and home to a warm bed.

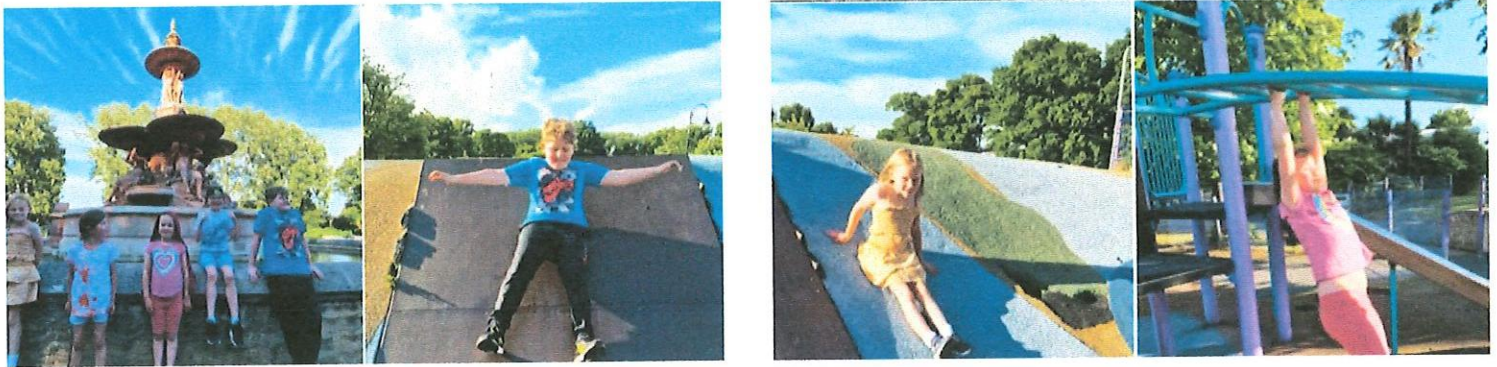


They Raised £ 160 in total.

Normal classwork took place throughout the year, Arts, Crafts, Sports, devotions, Easter egg Hunts, Christmas shoebox appeal and so much more, with summer activities outside

We also celebrated the Queen's Platinum Jubilee Party with a party and two Juniors and four leaders attended Battalion Junior camp.

We had our annual awards evening with two of the seniors boys turning 18



throughout the year, receiving their discharge certificate for 11 years' service and also received a momentum of their time in the Boys' Brigade.

It  
none



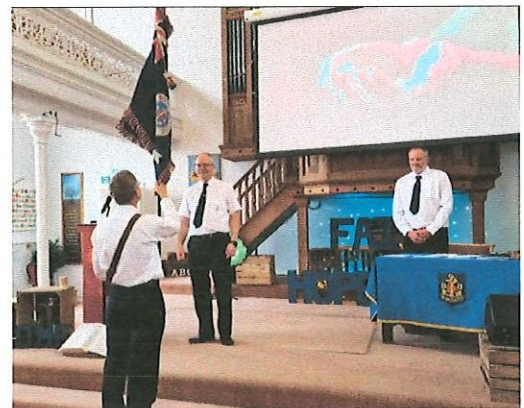
goes  
without  
saying that  
of this  
would be  
possible  
without the  
leaders that

give up their time to prepare, teach and bring the good news to some young people of Ashford.

After 35 years of service as a boy and then a leader Sam Oliver has retired, we



thank him for his time and work for us and all who have passed his way during that time at Boys' Brigade. We wish him well in whatever he decides to do on Thursday evenings in the future.



From Simon White Captain 1st Ashford Boys' Brigade and Girls' Association

14 March 2023

### Trustees Responsibilities

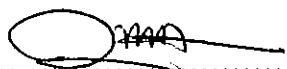
Under the Charities Act 1993 the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the charity at the end of the financial year and the incoming resources and application of resources in the year. In preparing the statement the Trustees are required to:-

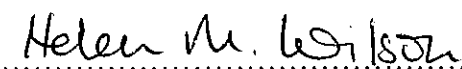
1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether applicable accounting standards and statements of recommended practices have been followed, subject to any material departures disclosed and explained in the statement of accounts.
4. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and to enable the Trustees to ensure that any statement of account prepared by them complies with the regulations under Section 42(1) of the Charities Act 1992. They are also responsible for safe-guarding the assets of the trust and hence for taking reasonable steps for the prevention of fraud and other irregularities.

#### Approval:

This report was approved by the deacons on ..... and signed on their behalf.

Signed:  .....

Signed:  .....

Name: QUENTIN C H MA .....

Name: HELEN WILSON .....

Minister: R. A. Syle .....

Church Secretary  
Treasurer: .....

Name: REVD ROBERT SYLVESTER .....

Name: .....

Date: 11<sup>th</sup> June 2023 .....

## ASHFORD BAPTIST CHURCH

(Registered Charity No 1130593)

### INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of the Church for the year ended 31 December 2022, which are set out on pages 2 to 9.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act, and in carrying out my examination, I have followed 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 which gives me cause to believe that in any material respect:

- \* the accounting records were not kept in accordance with section 130 of the Charities Act;
- \* the accounts did not accord with the accounting records; or
- \* the accounts did not comply with the applicable requirement concerning the form and content of accounts as 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.

Signed:  E23410F7FFA249E...

Name: Katherine Reka ACCA

Address: Office 43, The Cobalt Building  
1600 Eureka Park  
Lower Pemberton  
Ashford  
Kent  
TN25 4BF

Date: 22nd March 2023

# ASHFORD BAPTIST CHURCH

(Registered Charity No 1130593)

## STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2022

	Note	Restricted Funds £	Unrestricted Funds £	Total £	2021 £
<b>Incoming Resources</b>					
General fund donations		1,277	18,281	19,558	21,070
Special Donations		902	0	902	1,455
Covenants & Gift Aid		14,492	99,969	114,461	122,590
		<u>16,671</u>	<u>118,251</u>	<u>134,921</u>	<u>145,115</u>
Activity Income		1,462	0	1,462	381
Investment Income		2,031	303	2,335	442
Legacies, donations and fund raising		260	532	792	0
Other Income		665	0	665	0
Total Incoming resources from charitable activities		<u>21,089</u>	<u>119,086</u>	<u>140,175</u>	<u>145,937</u>
<b>Resources Expended</b>					
Direct charitable expenditure	2	43,536	101,336	144,872	218,131
Management and Administration	3	0	10,058	10,058	12,160
Total Resources expended		<u>43,536</u>	<u>111,394</u>	<u>154,930</u>	<u>230,291</u>
Net (outgoing)/Incoming Resources		-22,447	7,692	-14,755	-84,354
Other recognised gains/losses		0	0	0	0
Net Movement in Funds		<u>-22,447</u>	<u>7,692</u>	<u>-14,755</u>	<u>-84,354</u>
<b>Reconciliation of Funds</b>					
Fund Balances brought forward as 1 January 2022		156,332	188,600	344,932	429,286
Transfers between funds	7	-18,322	18,322	0	0
Fund balances carried forward at 31 December 2022		<u>£115,563</u>	<u>£214,614</u>	<u>£330,177</u>	<u>£344,932</u>

The notes on pages 4 to 9 form part of these Financial Statements

# ASHFORD BAPTIST CHURCH

(Registered Charity No 1130593)

## BALANCE SHEET

AS AT 31ST DECEMBER 2022

	Note	<u>2022</u>		<u>2021</u>	
		£	£	£	£
<b><u>FIXED ASSETS</u></b>					
Tangible Assets	4		2,650		4,441
<b><u>CURRENT ASSETS</u></b>					
Debtors	5	2,838		1,382	
Income Tax recoverable	5	5,227		5,618	
Cash at bank and in hand	12	<u>319,462</u>		<u>333,490</u>	
			327,527		340,490
<b><u>CURRENT LIABILITIES</u></b>					
Creditors	6		0		0
			<u>£330,177</u>		<u>£344,932</u>
<b><u>REPRESENTED BY:</u></b>					
Restricted Funds			115,563		156,332
Unrestricted Funds			<u>214,614</u>		<u>188,600</u>
			<u>£330,177</u>		<u>£344,932</u>

The notes on pages 4 to 9 form part of these Financial Statements

# ASHFORD BAPTIST CHURCH

(Registered Charity No 1130593)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31ST DECEMBER 2022

#### 1) ACCOUNTING POLICIES

##### **Basis of preparation of financial statements**

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

Ashford Baptist Church constitutes a public benefit entity as defined by FRS102.

##### **Fund Accounting**

General Funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **Income**

Non-covenanted donations and other income are brought into income in the year during which they are received, with the exception of donations given for a specific purpose which are carried forward as deferred income and matched with the relevant expenditure.

Legacies are credited to the income and expenditure account in the year in which they are received.

##### **Expenditure**

Specific items of expenditure that relate to either direct charitable expenditure or other expenditure are attributed to the appropriate category.

All expenditure is inclusive of irrecoverable VAT.

##### **Depreciation**

Depreciation is provided to write off the cost of the asset over its estimated useful economic life.

Assets are depreciated at the following rates :

Motor Vehicles	at	20 % on Cost
Fixtures, fittings and equipment	at	15 % on Written Down Value
Computer Equipment	at	33.3 % on Cost

Depreciation is provided at rates calculated to write off the cost of each asset over its useful life. Items of equipment are capitalised where the purchase price exceeds £1,000.

# ASHFORD BAPTIST CHURCH

(Registered Charity No 1130593)

## DETAILED NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2022

2) <u>DIRECT CHARITABLE EXPENDITURE</u>	Restricted Funds £	Unrestricted Funds £	Total £	2021 £
Stipends (gross) & Pensions	0	45,176	45,176	44,584
Ministry Assistant	0	0	0	0
Intern	0	0	0	0
Travel	0	938	938	657
Mission Giving - HM & BMS	840	12,420	13,260	16,172
Mission Giving - Other	12,404	3,000	15,404	18,767
Mission Activities	0	280	280	0
Youth & Children's Work	414	919	1,333	799
Music & PA	0	1,854	1,854	826
Catering & Hospitality	543	2,906	3,449	708
Other Ministry	0	1,030	1,030	1,230
Cleaning	0	9,069	9,069	4,486
Heating & Lighting	1,364	4,084	5,448	6,490
Repairs & Maintenance	1,067	3,768	4,836	7,921
Insurances	343	3,498	3,841	3,564
Water	116	312	428	2,223
Manse Costs (council tax, water etc)	0	4,317	4,317	4,450
Pension Deficiency Contributions	0	2,192	2,192	3,695
Conferences/Study Weeks	0	1,706	1,706	972
Training (Incl Safeguarding)	0	0	0	60
Subscriptions	587	737	1,324	1,314
Visiting Speakers	0	210	210	50
Independent Examiner	0	0	0	0
Sundry	66	193	259	5
Unbudgeted Expenditure	0	935	935	2,611
Church Refurbishment	25,791	0	25,791	94,063
Depreciation	0	1,791	1,791	2,483
	<u>43,536</u>	<u>101,336</u>	<u>144,872</u>	<u>218,131</u>

## 3) MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Restricted Funds £	Unrestricted funds £	Total £	2021 £
Administrator	0	0	0	0
Office (Incl payroll)	0	4,365	4,365	6,174
IT & Licensing	0	2,527	2,527	2,108
Advertising & Publicity	0	-12	-12	270
Resources & Publications	0	799	799	607
Minibus Costs	0	2,379	2,379	3,001
	<u>0</u>	<u>10,058</u>	<u>10,058</u>	<u>12,160</u>
Total of 2) and 3) above	43,536	111,394	154,930	230,291

# ASHFORD BAPTIST CHURCH

## DETAILED NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2022

### 4) FIXED ASSETS

	<u>Motor Vehicles</u>	<u>FF&amp;E</u>	<u>Computer Equipment</u>	<u>Total</u>
<b><u>COST</u></b>				
At 1st January 2022	18,991	43,158	7,010	69,159
Additions	0	0	0	0
As at 31st December 2022	18,991	43,158	7,010	69,159
<b><u>DEPRECIATION</u></b>				
At 1st January 2022	18,991	41,080	4,647	64,718
Charge for the period	0	312	1,480	1,791
As at 31st December 2022	18,991	41,392	6,127	66,509
<b><u>NET BOOK VALUE</u></b>				
As at 31st December 2022	0	1,767	883	2,650
As at 31st December 2021	0	2,078	2,363	4,441

The Trustees own the following freehold properties: premises at Station Road/St John's Lane, Ashford; the Manse at 23 Magazine Road, Ashford; and leasehold land and buildings at Boughton Aluph Chapel. The original value of the buildings and the costs of Improvements to them until 2022 have not been included in the Balance Sheet because, in the opinion of the Trustees, the cost of professionally valuing these assets to include a value in the accounts outweighs the benefits to the users of the accounts. They are insured for £4,778,973 (2021: £4,404,480) which is an estimate of their replacement cost.

### 5) DEBTORS

	<u>2022</u>	<u>2021</u>
Prepayments	1,061	1,182
Other Debtors	1,776	200
Income Tax Recoverable	5,227	5,618
	<u>8,065</u>	<u>7,000</u>

### 6) CREDITORS

	<u>2022</u>	<u>2021</u>
Creditors	0	0
	<u>0</u>	<u>0</u>

# ASHFORD BAPTIST CHURCH

## DETAILED NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2022

### 7) MOVEMENTS ON RESTRICTED FUNDS

	Balances at 31/12/2021	Income	Expenditure	Transfers between funds	Balances at 31/12/2022
RF1 L.Wilson	0	6,756	6,756	0	0
RF2 P.Frizelle	0	3,836	3,836	0	0
RF3 Lite Bite	1,121	0	0	0	1,121
RF4 Coffee Morning	3,462	55	0	0	3,517
RF5 Luncheon Club	4,013	0	0	0	4,013
RF6 Fellowship Fund	798	1,800	500	0	2,098
RF7 Other Mission Giving	0	902	902	0	0
RF8 Building Fund	0	0	0	0	0
RF10 Boughton Chapel	7,538	4,930	4,590	0	7,878
RF11 Boys Brigade	635	779	1,161	1,536	1,790
RF12 Girls Brigade	1,536	0	0	-1,536	0
RF13 Youth Camp	1,141	0	0	0	1,141
RF14 Brook Fund	136,088	2,031	44,113	0	94,006
** Craft Club	0	0	0	0	0
** Toddlers	0	0	0	0	0
** Youth Club	0	0	0	0	0
	<b>£156,332</b>	<b>£21,089</b>	<b>£61,859</b>	<b>£0</b>	<b>£115,563</b>

\*\* dormant accounts

	Balances at 31/12/2020	Income	Expenditure	Transfers between funds	Balances at 31/12/2021
RF1 L.Wilson	0	6,875	6,875	0	0
RF2 P.Frizelle	0	3,657	3,657	0	0
RF3 Lite Bite	1,121	0	0	0	1,121
RF4 Coffee Morning	3,462	0	0	0	3,462
RF5 Luncheon Club	4,231	0	218	0	4,013
RF6 Fellowship Fund	1,991	2,747	3,940	0	798
RF7 Other Mission Giving	0	1,455	1,455	0	0
RF8 Building Fund	240	20	0	-260	0
RF10 Boughton Chapel	6,723	4,675	3,860	0	7,538
RF11 Boys Brigade	832	57	490	236	635
RF12 Girls Brigade	1,296	5	0	236	1,536
RF13 Youth Camp	1,141	0	0	0	1,141
RF14 Brook Fund	229,613	428	93,953	0	136,088
** Craft Club	27	0	0	-27	0
** Toddlers	471	0	0	-471	0
** Youth Club	350	0	0	-350	0
	<b>£251,498</b>	<b>£19,918</b>	<b>£114,447</b>	<b>£-637</b>	<b>£156,332</b>

\*\* dormant accounts

8) **REMUNERATION**

The average number of employees during the year was 2 (2021: 2)

	<u>2022</u>	<u>2021</u>
Salaries	45,176	44,584
Social Security Costs	0	0
	<u>45,176</u>	<u>44,584</u>

Members of the Diaconate are not employees and received no remuneration during the year.  
Some church members received payments for repair work carried out at the Church and the Manse,  
for lay preaching and the reimbursement of expenditure incurred in relation to the activities of the Church.

The Church is heavily reliant upon volunteers who give their time, which cannot be valued.

9) **FUTURE COMMITMENTS**

There were no contractual commitments at 31st December 2022 (2021: Nil).

10) **REPAIRS, RENEWALS AND EQUIPMENT**

	<u>2022</u>	<u>2021</u>
Church refurbishment - Station Road	25,791	94,063
General church maintenance	1,536	1,408
General manse maintenance	1,536	-
Boughton Chapel	1,067	378
Fire safety	404	797
Pest control	293	-
Damp proofing kitchen and removing plinth	-	3,035
Roof repairs and gutter clearing	-	885
Renewing emergency lighting	-	776
Building safety platform above basement	-	642
	<u>30,627</u>	<u>101,984</u>

11) **SUBSCRIPTIONS AND DONATIONS**

	<u>2022</u>	<u>2021</u>
Donations and subscriptions > £100		
L Wilson	7,006	7,075
P Frizelle	6,836	7,568
Subscriptions	737	945
Harvest Appeal	605	170
BB Fees	587	370
Pastoral Support	500	3,940
KRAN (carol service)	177	-
Red Cross	160	-
Gifts to mission workers	150	-
Ukraine	120	-
Nepalese Church covid support	-	1,285
South Ashford Baptist Church	-	1,100
Orphans in Africa	-	240
Donations < £100	0	0
	<u>16,878</u>	<u>22,692</u>
Contributions to BMS and Home Mission		
BMS	6,630	8,086
Home Mission	6,630	8,086
	<u>13,260</u>	<u>16,172</u>
Total Subscriptions and Donations	<u>30,138</u>	<u>38,864</u>

## ASHFORD BAPTIST CHURCH

### DETAILED NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022

12) CASH AT BANK AND IN HAND

	<u>2022</u>	<u>2021</u>
HSBC Current	4,970	4,992
HSBC Savings	179,039	148,551
Lloyds	30,000	32,421
Boughton	7,787	7,462
BB	1,790	1,536
GB	0	635
Youth Camp	1,141	1,141
Unbanked offerings and activity Income	657	591
ABC Petty Cash	<u>72</u>	<u>72</u>
	225,456	197,402
 Brook	 94,006	 136,088
 Total	 319,462	 333,490