

HAZEL GROVE BAPTIST CHURCH  
ANNUAL REPORT AND ACCOUNTS  
YEAR ENDED 31<sup>st</sup> AUGUST 2023

## **Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023**

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## Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023

### Elders and Deacons Report i.e. the Trustees

The Deacons present their report for the year ended 31<sup>st</sup> August 2023

### Elders and Deacons i.e. the Trustees

The table below shows the Elders and Deacons i.e. the Trustees who have served during the year, their responsibilities within the church, the dates of their appointment, re-appointment, or resignation.

ELDERS	RESPONSIBILITY	APPOINTED (re-appointed)	RENEWAL DATE
Rev.W. Montgomery	Minister	Employee	
Mark Paddon	Assistant Minister	Employee	
John Bulman	Elder/Pastoral	04 January 2022	04 January 2025
Nigel Tedford	Elder/Evangelism	03 May 2022	03 May 2025

DEACONS	RESPONSIBILITY	APPOINTED (re-appointed)	RENEWAL DATE
Maureen S. Babcock	Administration	08 March 2022	08 March 2025
Jean Baker	Community	16 October 2021	16 October 2024
Felicity Chisholm		08 March 2022	08 March 2025
Denise Edge	Finance	04 January 2022	04 January 2025
Cathy Mackay		16 October 2021	16 October 2024
Brian Needham	Fabric/Personnel	07 March 2023	07 March 2025
Uchenna Okoye		03 May 2022	03 May 2025

### Principal Address

Hazel Grove Baptist Church  
Station Street, Hazel Grove, Stockport, Cheshire, SK7 4EX

### Principal Bankers

The Royal Bank of Scotland,  
Drummond House, 1 Redheughs Avenue, Edinburgh. EH12 9JN

### Reporting Accountants

Castletons, Chartered Certified Accountants  
The Old Workshop, 12b Kennerleys Lane, Wilmslow, Cheshire, SK9 5EQ

### Trustees

North Western Baptist Association  
Resource Centre, Fleet Street, Newton, Wigan, WN5 0DS

Charity number 1133951

## **Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023**

### **Status**

HGBC is a Member of the Baptist Union of Great Britain. The Trustees of HGBC are the North Western Baptist Association who were appointed in accordance with the Fairbairn Trusts, agreed at a Church Meeting dated 28<sup>th</sup> October 1993. The present Constitution of HGBC was adopted at a Special Church Meeting on Tuesday, 20 October 2009.

### **Aims and Objectives**

The aim of the church shall be to serve as the body of Christ in order to extend the Kingdom of God and glorify His Name in the areas of Hazel Grove, Stockport and beyond.

In pursuing this aim, the main objectives shall be those in the church's vision, and captured in the church's mission of:

**‘Turning ordinary people into extraordinary disciples of Jesus’.**

To enable ordinary people to become extraordinary disciples of Jesus, the church engages in:

1. Worship and Prayer
2. Bible Teaching and Fellowship
3. Missionary Evangelism at home and abroad
4. Nurturing Christian believers
5. Encouraging and equipping the congregation
6. Children and Young People's work
7. Pastoral Care
8. Supporting Social Care
9. Meeting certain needs of the Community.
10. Relating to Baptists and other Christians generally, as beneficially as possible.

The Church's aims and objectives are worked out on a daily basis in accordance with the vision God has given to the Church, and as the Holy Spirit directs through the Church Meeting from time to time.

## Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023

### Financial Review

The HGBC Leadership are extremely grateful for the continued, outstanding, financial support of its members and church attendees.

### Income

Total income for this year of £290,594 compared to £253,150 in the previous year.

### Expenditure

Total expenditure for this year was £311,518 (including depreciation of £24,662) compared to £271,751 (including depreciation of £27,228) in the previous year.

The church has been able to increase its support of many Mission Works as hoped and planned, both in the UK and Abroad, by donating £35,939 (previous year £33,514).

It also helped its own members in financial need with Pastoral donations totalling £8,972 (previous year £11,017), along with food parcels where needed.

### Reserves Policy

The Trustees have examined the need for free reserves and they consider, that given the nature of the charity's work and its commitments, the level of the free reserves should be approximately 4 month's salary and building costs as a general rule being £54,400, whilst acknowledging the leading of the Holy Spirit which would allow reserves to fall below this level.

### Reporting Accountant

In preparing this report and these accounts we are grateful to our accountant, Castletons Accountants. The accounts have been prepared in accordance with the Charity Commissioners guidelines for an Independent Examination, and are presented for your approval.

The attached accounts and statements of assets and liabilities relating to year ending 31<sup>st</sup> August 2023, are as approved by the deacons.

Approved by the Diaconate and signed on its behalf by:

Deacon Deuse Edge ..... Date 22.01.24

## **Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023**

### **INDEPENDENT EXAMINERS REPORT TO THE DEACONS AND MEMBERS OF HAZEL GROVE BAPTIST CHURCH**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> August 2023, which are set out on pages 8 – 15.

#### **Respective responsibilities of Deacons and examiner**

As the charity's Deacons you are responsible for the presentation of the accounts; you consider that the audit requirement of section 144 (2) of the Charities Act 2011 (the 2011 Act) does not apply and an independent examination is needed.

It is my responsibility to examine the accounts under Section 145 of the 2011 Act, state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5) (b) of the 2011 Act, whether particular matters have come to my attention.

#### **Basis of Independent Examiners Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the unusual items or disclosures in the accounts, and seeking explanations from you as Deacons concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion on whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below

#### **Independent Examiners Statement**

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material aspect the requirements

- The accounting records were not kept in accordance with section 130 of the 2011 Act; and
- The accounts did not accord with the accounting records or
- The accounts did not comply with the accounting requirements of 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 understanding should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
JACQUELINE FORD  
CASTLETONS  
CHARTERED CERTIFIED ACCOUNTANTS  
THE OLD WORKSHOP  
12B KENNERLEYS LANE  
WILMSLOW  
CHESHIRE SK9 5EQ

22 January 2024

## Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023

### Statement of Financial Activities For The Year Ended 31<sup>st</sup> August 2023

Income & Expenditure Account		UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
No. = Note number to accounts	NO						
<b>Incoming Resources</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Covenanted Giving		161,557	149,694	0	0	161,557	149,694
General Offerings		32,130	30,112	0	0	32,130	30,112
Donations.		6,053	8,596	0	0	6,053	8,596
Tax refunds		34,772	34,049	0	0	34,772	34,049
Bank Interest Received		1,552	85	0	0	1,552	85
Gifts for Specific Needs		0	0	6,351	11,974	6,351	11,974
Miscellaneous Income	3	35,734	18,585	0	0	35,734	18,585
Deaconfield Limited		12,445	55	0	0	12,445	55
<b>Total Income for Year</b>		<b>284,243</b>	<b>241,176</b>	<b>6,351</b>	<b>11,974</b>	<b>290,594</b>	<b>253,150</b>

## Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023

### Statement of Financial Activities For The Year Ended 31<sup>st</sup> August 2023

Income & Expenditure Account		UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
No. = Note number to accounts	NO						
<b>Total Income for the Year</b>		<b>284,243</b>	<b>241,176</b>	<b>6,351</b>	<b>11,974</b>	<b>290,594</b>	<b>253,150</b>
<b>Resources Expended</b>							
<b>Direct Charitable Expenditure</b>							
Ministerial Salaries & Expenses	4	130,177	136,670	0	0	130,177	136,670
Mission, Donations & Training	5	35,939	33,514	0	0	35,939	33,514
Pastoral Gifts for Specific Needs		0	0	8,972	11,017	8,972	11,017
Miscellaneous Expenses	6	31,100	28,006	0	0	31,100	28,006
Youth, Stationery & Outreach	7	40,509	21,794	0	0	40,509	21,794
Depreciation	8	24,662	27,228	0	0	24,662	27,228
<b>Direct Charitable Expenditure</b>		<b>262,387</b>	<b>247,212</b>	<b>8,972</b>	<b>11,017</b>	<b>271,359</b>	<b>258,229</b>
<b>Other Expenditure</b>							
Building Maintenance Costs	9	38,419	11,002	0	0	38,419	11,002
Accountancy		1,740	1,620	0	0	1,740	1,620
Valuation fee		0	900	0	0	0	900
<b>Non-Charitable Expenditure</b>		<b>40,159</b>	<b>13,522</b>	<b>0</b>	<b>0</b>	<b>40,159</b>	<b>13,522</b>
<b>Total Expenses for the Year</b>		<b>302,546</b>	<b>260,734</b>	<b>8,972</b>	<b>11,017</b>	<b>311,518</b>	<b>271,751</b>
<b>Net Incoming Resources</b>		<b>-18,303</b>	<b>-19,558</b>	<b>-2,621</b>	<b>957</b>	<b>-20,924</b>	<b>-18601</b>
<b>Fund Balances at 1.9.2021</b>		<b>947,221</b>	<b>965,822</b>	<b>0</b>	<b>0</b>	<b>947,221</b>	<b>965,822</b>
<b>Transfers</b>		<b>-2,621</b>	<b>957</b>	<b>2,621</b>	<b>-957</b>		
<b>Fund Balances at 31.8.2022</b>		<b>926,297</b>	<b>947,221</b>	<b>0</b>	<b>0</b>	<b>926,297</b>	<b>947,221</b>

## Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023

### BALANCE SHEET

As At 31<sup>st</sup> August 2023

BALANCE SHEET : ASSETS		UNRESTRICTED		RESTRICTED		TOTAL FUNDS	
NO. = Note to Balance Sheet	NO	2022/23	2021/22	2022/2023	2021/22	2022/23	2021/22
<b>Fixed Assets: Tangible</b>	<b>2</b>	£	£	£	£	£	£
Freehold on Station St.		620,060	640,436	0	0	620,060	640,436
Fixtures & Equipment		2,992	3,839	0	0	2,992	3,839
Motor Vehicle		0	0	0	0	0	0
Share of Manse		19,980	20,720	0	0	19,980	20,720
<b>Total Fixed Assets</b>		<b>643,032</b>	<b>664,995</b>	<b>0</b>	<b>0</b>	<b>643,032</b>	<b>664,995</b>
<b>Intangible Fixed Asset</b>	<b>2a</b>	<b>122,000</b>	<b>122,000</b>	<b>0</b>	<b>0</b>	<b>122,000</b>	<b>122,000</b>
<b>Current Assets</b>							
Stock of Stationery		50	50	0	0	50	50
Bank Balances	10	170,765	180,095	0	0	170,765	180,095
<b>Total Current Assets</b>		<b>170,815</b>	<b>180,145</b>	<b>0</b>	<b>0</b>	<b>170,815</b>	<b>180,145</b>
<b>Creditors: ≤ 1 Year</b>	<b>11</b>	<b>9,550</b>	<b>19,919</b>	<b>0</b>	<b>0</b>	<b>9,550</b>	<b>19,919</b>
<b>Net Current Assets</b>		<b>161,265</b>	<b>160,226</b>	<b>0</b>	<b>0</b>	<b>161,265</b>	<b>160,226</b>
<b>Net Assets Before Creditors ≤ 1 Year</b>		<b>926,297</b>	<b>947,221</b>	<b>0</b>	<b>0</b>	<b>926,297</b>	<b>947,221</b>
<b>REPRESENTED BY</b>							
<b>Accumulated Fund</b>							
Balance b/forward		947,221	965,822	0	0	947,221	965,822
Deficit/Surplus for the year		-18,303	-19,558	-2,621	957	-20,924	-18,601
Transfer to/from restricted funds		-2,621	957	2,621	-957		
<b>Balances @ Year End</b>		<b>926,297</b>	<b>947,221</b>	<b>0</b>	<b>0</b>	<b>926,297</b>	<b>947,221</b>

Approved by the Deacons on 22.01.24

*Denise Edge*

DENISE EDGE - Treasurer

## Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023

### Notes to the Accounts

#### 1. ACCOUNTING POLICIES

The financial statements, incorporating a Statement of Financial Activities, 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 together with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.  
The particular accounting policies adopted by the Deacons are described below:

##### i) ACCOUNTING CONVENTION

These financial statements have been prepared under historic cost convention as modified by the revaluation of Fixed Assets.

##### ii) INCOMING RESOURCES

Gifts received are accounted for as soon as it is prudent and practicable to do so, generally the earlier of the date of notification and receipt.

Covenant giving and general offerings are accounted for on receipt of the funds. Tax rebates are accounted for on receipt.

Gift aid receipt from Deaconfield Limited are accounted for when received.

##### iii) RESOURCES EXPENDED

Direct Charitable Expenditure. Includes all expenditure directly related to the objects of the church (in accordance with SORP)

##### iv) PENSION COSTS

The pension costs charged in the financial statements represent the contributions payable by the church during the year. The church makes contributions to the minister's and assistant minister's personal pension plan. The assets of the schemes are held separately from those of the church in independently administered funds.

The pension costs charge represents contributions payable by the church to the funds and amounted to £9,596(2022: £9,597)

##### v) DEACONS

Deacons are not reimbursed expenses for the work carried out as Deacons.

##### vi) DEPRECIATION

Tangible fixed assets are capitalised if they cost £1,000 or more. They are stated at cost less their estimated residual value, and are written off over the assets expected useful life, as follows:

<b>Audio Visual Equipment</b>	<b>Useful Life: 5 years</b>
<b>Computer Hardware &amp; Software</b>	<b>Useful Life: 3 years</b>
<b>Motor Vehicles</b>	<b>Useful Life: 5 years</b>
<b>Land &amp; Buildings &amp; Manse</b>	<b>Useful Life: 50 years</b>

##### vii) CHANGES TO ACCOUNTING ESTIMATES

No changes to accounting estimates have occurred in the reporting period.

## Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023

### Notes to the Accounts

#### viii) INTANGIBLE ASSETS

Intangible assets are held that do not have a physical substance but are identifiable and are controlled through custody or legal rights.

No amortisation is charged as it is considered the value of the assets are in excess of the cost..

Intangible assets are included at historical cost.

<b>2. FIXED ASSETS</b>	<b>Church Building</b>	<b>Share of 31 Cheviot Road</b>	<b>Fixture &amp; Equipment</b>	<b>Motor Vehicle</b>	<b>Total Fixed Assets</b>
<b>Cost or Valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance @ 1 <sup>st</sup> September 2022	1,018,809	37,000	191,360	12,600	1,259,769
<b>Additions</b>			2,699		2,699
Disposals					
<b>Balance @ 31<sup>st</sup> August 2023</b>	1,018,809	37,000	194,059	12,600	1,262,468
<b>Depreciation</b>					
Balance @ 1 <sup>st</sup> September 2022	378,373	16,280	187,521	12,600	594,774
<b>Charge for Year</b>	20,376	740.	3,546	0	24,662
Eliminated on Disposals					
<b>Balance @ 31<sup>st</sup> August 2023</b>	398,749	17,020	191,067	12,600	619,436
<b>Net Book Values</b>					
<b>31<sup>st</sup> August 2023</b>	620,060	19,980	2,992	0	643,032
<b>31<sup>st</sup> August 2022</b>	640,436	20,720	3,839	0	664,995

The Trust deeds to the church building have been deposited with the Baptist Union for safe keeping. The Church owns 29.4% of the Manse. On current Market Value, their share would be worth approximately £160,000.

A valuation was prepared by Trafford Surveyors Limited on 28 January 2022 on the Church Building, the market value of the property was valued at £610,000.

## Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023

### Notes to the Accounts

<b>2.a. INTANGIBLE FIXED ASSET</b>	<b>INVESTMENT</b>	<b>2023</b>	<b>2022</b>
	100 Ordinary £1 Shares in Deaconfield Limited (100% Holding)	122,000	122,000
<b>31<sup>st</sup> August 2023</b>	<b>Cost of Investment at year end</b>	<b>122,000</b>	<b>122,000</b>

The shares in Deaconfield Limited are registered in the name of the church's trustees, North Western Baptist Association, Resource Centre, Fleet Street, Pemberton, Wigan, WN5 0DS.

The acquisition of the 80 £1 ordinary shares in Deaconfield Ltd in 2004 gives the church ownership of the company which owns the land directly behind the Station Street property.

<b>Note 3:</b>	<b>No</b>	<b>UNRESTRICTED</b>		<b>RESTRICTED</b>		<b>TOTAL FUNDS</b>	
<b>Miscellaneous Income</b>		<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Youth Receipts		15,567	1,850	0	0	15,567	1,850
Seedlings		1,482	642	0	0	1,482	642
Personnel/Prof		23	0	0	0	23	0
Mission		12,255	10,244	0	0	12,255	10,244
Sundry Income		1,908	870	0	0	1,908	870
Community		4,069	4,474	0	0	4,069	4,474
Worship		430	300	0	0	430	300
Deaconfield re Surveyor fees		0	205	0	0	0	205
	<b>3</b>	<b>35,734</b>	<b>18,585</b>	<b>0</b>	<b>0</b>	<b>35,734</b>	<b>18,585</b>

## Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023

### Notes to the Accounts

<b>Note 4:</b>	<b>No</b>	<b>UNRESTRICTED FUNDS</b>		<b>RESTRICTED FUNDS</b>		<b>TOTAL FUNDS</b>	
<b>Salaries</b>		<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Salaries		104,495	114,545	0	0	104,495	114,545
Employers National Insurance		6,185	6,189	0	0	6,185	6,189
Pension Costs		9,596	9,597	0	0	9,596	9,597
Expenses		4,745	4,705	0	0	4,745	4,705
Year end report		72	72	0	0	72	72
Payroll costs		672	432	0	0	672	432
Training teamaway		4,412	1,130	0	0	4,412	1,130
<b>Total for year</b>	<b>4</b>	<b>130,177</b>	<b>136,670</b>	<b>0</b>	<b>0</b>	<b>130,177</b>	<b>136,670</b>

Total average number of employees during the year was 6 (average 2022- 7).

<b>Note 5:</b>	<b>No</b>	<b>UNRESTRICTED FUNDS</b>		<b>RESTRICTED FUNDS</b>		<b>TOTAL FUNDS</b>	
<b>Mission, Donations and Training</b>		<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Home Missions		12,005	11,704	0	0	12,005	11,704
Overseas Missions		23,934	21,810	0	0	23,934	21,810
<b>Total</b>	<b>5</b>	<b>35,939</b>	<b>33,514</b>	<b>0</b>	<b>0</b>	<b>35,939</b>	<b>33,514</b>

<b>Note 6:</b>	<b>No</b>	<b>UNRESTRICTED FUNDS</b>		<b>RESTRICTED FUNDS</b>		<b>TOTAL FUNDS</b>	
<b>Miscellaneous Expenses</b>		<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rent, Licences & Insurance's		7,227	6,595	0	0	7,227	6,595
Gas, Electric and Water		17,003	15,390	0	0	17,003	15,390
Telephone		5,806	5,539	0	0	5,806	5,539
Bank charges		1,064	482	0	0	1,064	482
<b>Total</b>	<b>6</b>	<b>31,100</b>	<b>28,006</b>	<b>0</b>	<b>0</b>	<b>31,100</b>	<b>28,006</b>

## Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023

### Notes to the Accounts

<b>Note 7:</b>	<b>No</b>	<b>UNRESTRICTED FUNDS</b>		<b>RESTRICTED FUNDS</b>		<b>TOTAL FUNDS</b>	
<b>Youth, Stationery And Outreach</b>		<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Signing		200	250	0	0	200	250
Evangelism		3,682	2,789	0	0	3,682	2,789
Catering and cleaning		4,454	4,104	0	0	4,454	4,104
Outreach		3,520	2,001	0	0	3,520	2,001
Stationery & Comp. Consumables		2,927	3,041	0	0	2,927	3,041
Pulpit Supply		200	150	0	0	200	150
Youth		16,190	4,033	0	0	16,190	4,033
Community		5,214	3,579	0	0	5,214	3,579
Resources		1,911	1,723	0	0	1,911	1,723
Church meal		2,064	0	0	0	2,064	0
Misc		147	124	0	0	147	124
<b>Total</b>	<b>7</b>	<b>40,509</b>	<b>21,794</b>	<b>0</b>	<b>0</b>	<b>40,509</b>	<b>21,794</b>

<b>Note 8:</b>	<b>No</b>	<b>UNRESTRICTED FUNDS</b>		<b>RESTRICTED FUNDS</b>		<b>TOTAL FUNDS</b>	
<b>Depreciation to Fixed Assets (Period to write off)</b>		<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Ministers Car: (5 years)	2	0	0	0	0	0	0
Valuation of Manse: (50 years)	2	740	740	0	0	740	740
Church Freehold: (50 years)	2	20,376	20,376	0	0	20,376	20,376
Computers & Equipment: (3/5 years)	2	3,546	6,112	0	0	3,546	6,112
<b>Total Depreciation for Year</b>	<b>8</b>	<b>24,662</b>	<b>27,228</b>	<b>0</b>	<b>0</b>	<b>24,662</b>	<b>27,228</b>

<b>Note 9:</b>	<b>No</b>	<b>UNRESTRICTED FUNDS</b>		<b>RESTRICTED FUNDS</b>		<b>TOTAL FUNDS</b>	
<b>Repairs to Premises and Building Improvements</b>		<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Repairs & Maintenance		22,255	8,995	0	0	22,255	8,995
Projects		12,709	0	0	0	12,709	0
Equipment repairs		1,031	489	0	0	1,031	489
Assets under £1,000 w/off		2,424	1,518	0	0	2,424	1,518
<b>Total Improvements for Year</b>	<b>9</b>	<b>38,419</b>	<b>11,002</b>	<b>0</b>	<b>0</b>	<b>38,419</b>	<b>11,002</b>

## Hazel Grove Baptist Church Year Ended 31<sup>st</sup> August 2023

### Notes to the Accounts

<b>Note 10:</b>	<b>No</b>	<b>UNRESTRICTED FUNDS</b>		<b>RESTRICTED FUNDS</b>		<b>TOTAL FUNDS</b>	
		<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>
<b>Bank Balances</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current Account		1,273	1,060	0	0	1,273	1,060
Deposit Account		138,916	137,141	0	0	138,916	137,141
Car Replacement Reserve		30,576	41,894	0	0	30,576	41,894
<b>Total Bank and Cash Balances</b>	<b>10</b>	<b>170,765</b>	<b>180,095</b>	<b>0</b>	<b>0</b>	<b>170,765</b>	<b>180,095</b>

<b>Note 11:</b>	<b>No</b>	<b>UNRESTRICTED FUNDS</b>		<b>RESTRICTED FUNDS</b>		<b>TOTAL FUNDS</b>	
<b>Creditors:</b>		<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2021/22</b>
<b>Due in less than one year</b>			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expense Creditors		0	0	0	0	0	0
Accruals		9,550	19,919	0	0	9,550	19,919
<b>Total Creditors ≤ 1 Year</b>	<b>11</b>	<b>9,550</b>	<b>19,919</b>	<b>0</b>	<b>0</b>	<b>9,550</b>	<b>19,919</b>

### Note 12:

#### Independent Examination

The amount payable to the independent examiner was as follows

	2023	2022
	£	£
Independent examination	1,740	1,620
Other assurance services	Nil	Nil
Tax advisory services	Nil	Nil
Other financial services	<u>Nil</u>	<u>Nil</u>
	<u>1,740</u>	<u>1,620</u>

### Note 13:

#### Related Party Disclosure

The trustees who were remunerated during the year were Rev Montgomery and Mark Paddon and Amanda Lamb (left Feb 23) as below. In addition Rev Montgomery's home is part owned by the church as a manse.

	<b>Salaries</b>	<b>Employers NIC</b>	<b>Pensions</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Minister	42,454	2,476	5,594	50,524	48,244
Assistant Minister	37,975	2,426	3,627	44,028	42,845
Youth/family Worker	13,471	1,105	375	14,951	29,215
<b>Total for year</b>	<b>93,900</b>	<b>6,007</b>	<b>9,596</b>	<b>109,503</b>	<b>120,304</b>