

# RISING BROOK BAPTIST CHURCH

England & Wales · Charity number 1136190

## Details

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Other names	CHURCH AT THE CROSSING, CREATE CHURCH, RISING BROOK, RISING BROOK COMMUNITY CHURCH
Status	Registered
Legal form	Charitable company
Company number	<a href="#">07122684</a>
Registered	2010-06-04
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Rising Brook Baptist Church Centre Burton Square Stafford ST17 9LT
Phone	01785785075
Email	<a href="mailto:tim.herriott@risingbrook.org">tim.herriott@risingbrook.org</a>
Website	<a href="http://www.risingbrook.org">www.risingbrook.org</a>

## Activities

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**Objects:** (I) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN STAFFORD AND THE SURROUNDING AREA AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;(II) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN STAFFORD AND THE SURROUNDING AREA AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.(III) TO ADVANCE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPLES BY SUCH MEANS AS THE TRUSTEES MAY CONSIDER APPROPRIATE INCLUDING BY MEANS OF ESTABLISHING AND OPERATING ANY EDUCATIONAL ESTABLISHMENT OR ESTABLISHMENTS IN STAFFORD AND THE SURROUNDING AREA AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.(IV) TO PROVIDE COMMUNITY FACILITIES FOR RECREATIONAL AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR PERSONS WHO HAVE NEED BY REASON OF THEIR YOUTH POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN STAFFORD AND THE SURROUNDING AREA AND IN OTHER SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

**Activities:** We run various activities for all ages, from community drop-ins, deaf ministry and cafe through to Sunday worship services and children and youth programs. We also have various weekly and monthly activities for all ages where people can share life together. We have locations in Stafford, Stone, Cannock. We support various projects overseas too. For more details please visit [www.risingbrook.org](http://www.risingbrook.org)

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** STAFFORD
- Staffordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£817,996	£826,399	£124,624	27
2023-12-31	£833,133	£860,916	£109,143	29
2022-12-31	£739,435	£817,996	£186,716	31
2021-12-31	£673,418	£727,222	£188,843	28
2020-12-31	£745,211	£678,168	£237,921	27

## Trustees

Name	Role	Appointed
Alex Yendole		2023-05-10
Charlotte Almond		2022-09-26
Christine Alison Summers		2022-09-01
DIANNE CORSON		2013-04-07
Dean Moore		2024-05-21
John Marshall		2024-05-21
MARGY STEPHENSON		
MRS SAM PHILLIPS		2013-12-01

**RISING BROOK BAPTIST CHURCH**

England & Wales - Charity number 1136190

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# Accounts

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**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
  
FOR  
  
RISING BROOK BAPTIST CHURCH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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## **RISING BROOK BAPTIST CHURCH**

### **Report of the Trustees for the Year Ended 31 December 2024**

The Trustees are pleased to present their annual directors' report with the financial statements of the charity for the year ending 31 December 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities".

#### **Introduction and Objects**

Rising Brook Baptist Church is a company limited by guarantee, without a share capital and is governed by the directors, subject to the requirements of charity law.

The principal object of the Church is to promote the advancement of Christian faith.

#### **Reference and administrative details**

Charity number: 1136190  
Company number: 07122684  
Registered Office: Rising Brook Baptist Church, Burton Square, Stafford, ST17 9LT

#### **Our advisers**

Accountants	Wynniatt-Husey Limited	The Old Coach House, Horse Fair, Rugeley, Staffordshire, WS15 2EL
Bankers	Lloyds Bank Plc	Market Square, Stafford, ST16 2JL

#### **Trustees' responsibilities in relation to the financial statements**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mrs M A Stephenson  
Mrs D E Corson  
Mrs S Phillips  
Mr A W Pressdee (Resigned 15/05/2024)  
Mrs C A Almond  
Mrs C A Summers  
Mr DJ Moore (Appointed 21/05/2024)  
Mr JD Marshall (Appointed 21/05/2024)

#### **Organisation**

The Directors determine the general management policy of the Church under the guidelines laid down by the Baptist Union Corporation Limited. The day to day management is delegated to the Leadership Team. There have been no material changes in the policy since the last report.

#### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or benefits in kind from their work with the charity other than the Ministers.

## **Vision, Mission, Values and Key Focus Areas**

### **Vision**

The transformation of people and places by faith expressing itself through love.

### **Mission**

Our mission is to embrace, encourage, empower and equip disciples to make disciples who will live out the Kingdom of Heaven here on the earth, creating a culture which is characterised by doing justice, loving kindness, and walking humbly.

### **Values**

- **Welcome Home**  
We will embrace with the grace of Jesus to build a family that lives, loves and serves like God the Father
- **Transformation through the Presence of God**  
We will seek the extraordinary experience of the Holy Spirit that brings freedom and power to ordinary people and places
- **Creative Faith Connecting to our Culture**  
We will dare to display God's kaleidoscopic creativity being relevant and real in everyday life
- **Justice, Peace and Joy**  
We will see the culture of the Kingdom of Heaven built here on earth

### **Key Focus Areas**

Every ministry comes under one of the following focus areas:

- **Worship, Prayer & Gatherings**  
Opportunities to meet in Locations, as One Church or in Smaller Groups to experience the presence of God strengthening our worship and relationship with God together.
- **Children, Youth & Families**  
Serving those 18 years and below, along with their families, in fun activities enabling personal and spiritual growth
- **Church as caring family**  
Equipping the church to care for one another Discipleship and leadership growth
- **Emphasising The Journey**  
As we grow together to be the people God created us to be
  
- **Community in Action**  
Welcome, acceptance and practical support for anyone in time of difficulty or distress
- **Global Family**  
Engaging with our partners who are expressing God's love throughout the world
- **Outreach**  
Sharing our faith in ways that help people understand the good news
- **Chaplaincy**  
Providing a welcome in our centres ensuring they are places to belong, receive and give
- **Organisational Health**  
Ensuring our working environment is empowering and enabling us to achieve our vision

## **Main achievements and performance**

In reviewing 2024, a brief highlight for each key focus area is as follows.

- **Worship, Prayer & Gatherings**  
A weekend of worship, prayer and getting to know others from all locations at our Big weekend in Wales. Regular worship, prayer and gatherings continue to grow and develop at all locations.
- **Children, Youth & Families**  
Youth baptisms in July are always a highlight of any year. Also, DTI youth camp, plus refreshing children's programs both during the week and on Sundays, have enabled families to feel part of our community.
- **Church as caring family**  
We ran a wide range of courses on Tuesday nights, from Alpha through to Emotionally Healthy Relationships.
- **Emphasising The Journey**  
Our theme for the year of transformation was woven into all aspects of teaching and group life.
- **Community in Action**  
We have continued to work closely with Signposts Services to bring practical support to the most vulnerable in our local communities.
- **Global Family**  
We have continued to support our global mission partners and also raised funds through our Christmas and thank offerings to support humanitarian work for those displaced by conflicts in the Middle East.
  
- **Outreach**  
We joined the Further Faster network as a full partner to help us maintain our focus as an outward-facing church.
- **Chaplaincy**  
Safe spaces have continued to grow and develop at all locations, with staff and volunteers helping all who come in feel safe and belong.
- **Organisational Health**  
We added to our board of trustees, and maintained our rhythm of regular appraisals, planning, budgeting and policy reviews.

**RISING BROOK BAPTIST CHURCH**  
**Report of the Trustees for the Year Ended 31 December 2024 continued**

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Rising Brook Baptist Church for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company at the end of the financial year and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the period ending on that date. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financials statements comply with the Charities Act 2011 and part 15 of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Review**

The Church's funds are retained in order to finance both its activities and the maintenance and enhancements of the Church buildings. The Directors confirm that any major risks to which the Church is exposed have been reviewed and procedures have been established to mitigate those risks.

Approved by the Church on ..... and signed on its behalf by:

..... Mrs S Phillips  
**Director**

..... Mrs C A Summers  
**Director**

# **RISING BROOK BAPTIST CHURCH**

## **Independent Examiner's report to the Trustees of Rising Brook Baptist Church Charitable Company**

I report on the accounts of the company for the year ended 31 December 2024, which are set out on pages 2 to 11.

### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions give by the Charity Commission under section 145(5)(b) if the 2011 Act; and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

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

- Accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- The accounts do not accord with such records:
- Where accounts are prepared on an accrual's basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- Any matter which the examiners believe should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Mr T D Mayne  
For and behalf of Wynniatt-Husey Limited  
Chartered Accountants & Statutory Auditor  
The Old Coach House  
Horse Fair  
Rugeley  
Staffordshire  
WS15 2EL

Date.....

# RISING BROOK BAPTIST CHURCH

## Statement of Financial Activities For the year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
<b>Incoming Resources</b>			
Giving Gift Aid		493,996	490,172
Sundry Income		6,366	7,745
Café & Catering Income		53,684	55,003
Room Booking Income		38,563	50,823
Other Event Income		14,551	1,240
Community Outreach		1,603	12,118
CYF Income		12,676	9,802
Grant Income		63,723	83,482
Library Income		-	-
Interest received		2,629	-
Project Income		731	11,707
Leadership School		-	-
Thank Offering		34,842	63,251
Work Done for Others		21,500	29,125
Discipleship Income		20,092	18,665
<b>Total Incoming Resources</b>		<u>764,956</u>	<u>833,133</u>
<b>Total Direct Charitable Expenditure</b>		<u>830,841</u>	<u>860,916</u>
<b>Net Incoming /(Outgoing) Resources Before Transfer</b>		(65,885)	(27,783)
Transfer between funds		57,482	41,554
<b>Net Income Resources Before Exceptional Income</b>	2	<u>(8,403)</u>	<u>13,771</u>
<b>Net Movements in Funds</b>			
Fund balances brought forward		101,891	88,120
<b>Funds Balances Carried Forward</b>		<u>93,488</u>	<u>101,891</u>

# RISING BROOK BAPTIST CHURCH

## Balance Sheet As at 31 December 2024

	Notes	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
<b>Fixed Assets</b>			
Tangible assets	4	<u>0</u>	<u>0</u>
<b>Current Assets</b>			
Debtors	5	26,633	30,668
Cash at bank and in hand		<u>133,728</u>	<u>109,733</u>
		<u>160,361</u>	<u>140,401</u>
<b>Creditors:</b> amounts falling due within one year	6	35,737	31,258
<b>Net Current Assets/(Liabilities)</b>		<u>124,624</u>	<u>109,143</u>
<b>Total Assets</b>		<u>124,624</u>	<u>109,143</u>
<b>Represented By:</b>			
Members fees		190	190
Unrestricted funds		93,488	101,891
Designated funds	7	<u>30,946</u>	<u>7,062</u>
		<u>124,434</u>	<u>108,953</u>
		<u>124,624</u>	<u>109,143</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and;
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its profits or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on ..... and were signed by:

Mrs C A Summers - Director .....

Mrs S Phillips- Director.....

# **RISING BROOK BAPTIST CHURCH**

## **Notes to Financial Statements For the year ended 31 December 2024**

### **1) Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (Charities SORP (FRS 102)) “The Financial Standard applicable in the UK and Republic of Ireland including the provisions of Section 1A “Small Entities” and the Companies Act 2006.

Rising Brook Baptist Church meets the definition of a public benefit entry under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual, over their expected useful lives on the following bases:-

Fittings and furniture	10%	straight line basis
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#### **Expenditure**

All expenditure is accounted for gross, and when incurred. Those expenses which are attributable to two or more expense headings are apportioned between those headings on an appropriate basis. Donations made are included in the year in which they are paid.

#### **Income and Donations**

Donations and bequests are accounted for when received by the Church. Other income is accounted for on an accruals basis as far as it is prudent to do so. Income includes tax received and recoverable.

Monies collected for and paid over to other churches and charities are not included in the Statement of Financial Activities.

#### **Donation of Assets**

Gifts of tangible assets are included in these accounts at an estimate valuation which approximates to cost. Donations are included in the income and expenditure account as such, and in the balance sheet under appropriate headings.

#### **Fund Accounting**

All monies received are for the general running of the church and no specific restriction is given by the donor. The managing trustees have transferred all retained funds to unrestricted reserves.

# RISING BROOK BAPTIST CHURCH

## Notes to Financial Statements For the year ended 31 December 2024 continued

### 2) Net Incoming Resources for the year

This is stated after charging:

	<b>2024</b>	<b>2023</b>
Depreciation	-	-
Minister's salaries	161,377	157,092
Administration staff salaries	293,561	312,884
Staff pensions	15,690	11,063
Accountancy fees	3,576	3,150

### 3) Taxation Status

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gain Act 1992 to the extent that these are applied to its charitable objects.

## RISING BROOK BAPTIST CHURCH

### Notes to Financial Statements For the year ended 31 December 2024 continued

#### 4) Tangible Fixed Assets

	Plant & Machinery RBH(C&C) Ltd £	Fittings & Furniture £	Total £
<b>Cost or valuation</b>			
At 1 January 2024	938	136,410	137,348
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<u>938</u>	<u>136,410</u>	<u>137,348</u>
<b>Depreciation</b>			
At 1 January 2024	938	136,410	136,937
Eliminated on disposals	-	-	-
Charge for the year	-	-	-
At 31 December 2024	<u>938</u>	<u>136,410</u>	<u>137,348</u>
<b>Net Book Value</b>			
At 31 December 2024	<u>0</u>	<u>0</u>	<u>0</u>
At 31 December 2023	<u>0</u>	<u>0</u>	<u>0</u>

## RISING BROOK BAPTIST CHURCH

### Notes to Financial Statements For the year ended 31 December 2024 continued

#### 5) Debtors

	2024	2023
	£	£
Debtors	2,791	6,992
Income tax recoverable	9,921	8,993
DFN Transactions	0	6,463
Prepayments	<u>13,921</u>	<u>8,220</u>
	<u>26,633</u>	<u>30,668</u>

#### 6) Creditors

	2024	2023
	£	£
Accruals	17,455	15,923
Creditors (Rising Brook Hosp (C+C) Ltd)	2,100	2,100
Credit Card	8,449	5,564
PAYE	<u>7,733</u>	<u>7,671</u>
	<u>35,737</u>	<u>31,258</u>

#### 7) Designated Funds

	2024	2023
	£	£
Building Fund	(14,113)	(18,548)
Gambia Projects	6,200	8,536
Youth Projects	(2,229)	178
Other Overseas Projects	900	4,343
Local Projects	35,431	11,575
Other (Held on Behalf of Others)	<u>4,757</u>	<u>978</u>
	<u>30,946</u>	<u>7,062</u>

#### 8) Reserves

	Totals £	Unrestricted Funds £	Designated Funds £	RBH(C&C) Ltd £	Members Fees £
<b>At 1 January 2024</b>	<b>109,143</b>	<b>129,110</b>	<b>7,062</b>	<b>(27,219)</b>	<b>190</b>
<b>Surplus/(Deficit) for the year</b>	<b>(65,885)</b>	<b>(48,084)</b>		<b>(17,801)</b>	
<b>Designated Fund Movement/transfers Between funds</b>	<b>81,365</b>	<b>57,482</b>	<b>23,884</b>		
<b>At 31 December 2023</b>	<b>124,624</b>	<b>138,508</b>	<b>30,946</b>	<b>(45,020)</b>	<b>190</b>

## RISING BROOK BAPTIST CHURCH

For the year ended 31 December 2024 continued

### 9) Capital Commitments

At 31 December 2024 there were no capital commitments for which contracts had been placed or amounts authorised by the Directors.

### 10) Employee Number and Costs

	<b>2024</b>	<b>2023</b>
Ministers & Senior Staff	10	10
Support & Administration	<u>17</u>	<u>19</u>
	<u>27</u>	<u>29</u>

No Director has earned £40,000 p.a. or more other than the Senior Minister.

Aggregate amounts paid in respect of:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages	454,938	469,976
Social Security costs	27,451	27,806
Pension costs	15,690	11,063
	<u>498,079</u>	<u>508,845</u>

No Director has received remuneration or benefits in kind from the Church during the year other than the Ministers.

## RISING BROOK BAPTIST CHURCH

### Detailed Income Expenditure Account For the year ended 31 December 2024

	2024	2023
	£	£
<b>Incoming Resources</b>		
Giving – Regular	351,407	341,641
Giving – Loose Bag	9,147	6,257
Giving – One-offs £1,000+	32,290	43,934
Giving Gift Aid	101,152	98,340
Sundry Income	6,366	7,745
Café & Catering Income	53,684	55,003
Room Booking Income	38,563	50,823
Other Event Income	14,551	1,240
Community Outreach	1,603	12,118
CYF Income	12,676	9,802
Grant Income	63,723	83,482
Interest received	2,629	-
Library Income	-	-
Project Income	731	11,707
Leadership School	-	-
Discipleship Income	20,092	18,665
Work Done for Others	21,500	29,125
Thank Offering	<u>34,842</u>	<u>63,251</u>
	<u>764,956</u>	<u>833,133</u>
 <b>Resources Expended</b>		
Salaries & Wages	498,079	508,845
Ministers & Staff Training	5,103	5,837
Minister & Staff Expenses	7,397	3,453
Sunday Services	3,260	2,952
Online Church	4,989	4,345
Events	15,933	2,460
Community Outreach	1,935	11,067
CYF Expenditure	9,430	6,919
Pastoral Care	186	440
Discipleship & Clusters	17,569	15,250
Local & Global Mission	52,109	56,955
Hospitality	6,598	6,683
Centre Ministry	4,728	3,299
Marketing & Communications	2,594	5,948
IT Costs	6,868	3,637
Subscriptions	6,835	5,683
Professional Fees	13,681	12,764
Rent & Rates	1,507	4,230
Utilities	48,196	83,392
Facilities Maintenance & Cleaning	49,279	34,187
Minibus	5,816	1,701
Photocopier, Stationary Etc	8,507	13,443
Telephone & Wifi	3,617	4,186
Library	-	-

## RISING BROOK BAPTIST CHURCH

### Detailed Income Expenditure Account Continued For the year ended 31 December 2024

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Safeguarding	1,618	1,516
Grant Expenditure	-	-
Leadership School	-	-
Thank Offering Expenditure	27,424	22,568
Project Expenditure	731	1,707
Café & Catering Non-staff Costs	23,763	34,814
Conferencing Non-staff Costs	3,073	2,471
Miscellaneous	16	164
Depreciation	-	-
	<u>830,841</u>	<u>860,916</u>
Net expenses over receipts to be carried forward	<u>(65,885)</u>	<u>(27,783)</u>

This page does not form part of the statutory financial statements.

**RISING BROOK BAPTIST CHURCH**

England & Wales - Charity number 1136190

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# Accounts

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**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**FOR**

**RISING BROOK BAPTIST CHURCH**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**RISING BROOK BAPTIST CHURCH**  
**Report of the Trustees for the Year Ended 31 December 2023**

The Trustees are pleased to present their annual directors' report with the financial statements of the charity for the year ending 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities".

**Introduction and Objects**

Rising Brook Baptist Church is a company limited by guarantee, without a share capital and is governed by the directors, subject to the requirements of charity law.  
The principal object of the Church is to promote the advancement of Christian faith.

**Reference and administrative details**

Charity number: 1136190  
Company number: 07122684  
Registered Office: Rising Brook Baptist Church, Burton Square, Stafford, ST17 9LT

**Our advisers**

Accountants	Wynniatt-Husey Limited	The Old Coach House, Horse Fair, Rugeley, Staffordshire, WS15 2EL
Bankers	Lloyds Bank Plc	Market Square, Stafford, ST16 2JL

**Trustees' responsibilities in relation to the financial statements**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mrs M A Stephenson  
Mrs D E Corson  
Mrs S Phillips  
Mr A W Pressdee (Resigned 15/05/2024)  
Mrs C A Almond  
Mr S Eyton-Jones (Resigned 31/05/2023)  
Mrs C A Summers  
Mr A Yendole (Appointed 10/05/2023)  
Mr DJ Moore (Appointed 21/05/2024)  
Mr JD Marshall (Appointed 21/05/2024)

**Organisation**

The Directors determine the general management policy of the Church under the guidelines laid down by the Baptist Union Corporation Limited. The day to day management is delegated to the Leadership Team. There have been no material changes in the policy since the last report.

**Related parties and co-operation with other organisations**

None of our trustees receive remuneration or benefits in kind from their work with the charity other than the Ministers.

**RISING BROOK BAPTIST CHURCH**  
**Report of the Trustees for the Year Ended 31 December 2023 continued**

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Rising Brook Baptist Church for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company at the end of the financial year and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the period ending on that date. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to resume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financials statements comply with the Charities Act 2011 and part 15 of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Review**

The Church's funds are retained in order to finance both its activities and the maintenance and enhancements of the Church buildings. The Directors confirm that any major risks to which the Church is exposed have been reviewed and procedures have been established to mitigate those risks.

Approved by the Church on ..... and signed on its behalf by:

..... *S. J. Phillips* ..... Mrs S Phillips  
**Director**

..... *CA Summers* ..... Mrs C A Summers  
**Director**

## **RISING BROOK BAPTIST CHURCH**

### **Independent Examiner's report to the Trustees of Rising Brook Baptist Church Charitable Company**

I report on the accounts of the company for the year ended 31 December 2023, which are set out on pages 2 to 11.

#### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions give by the Charity Commission under section 145(5)(b) if the 2011 Act; and
- To state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

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

- Accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- The accounts do not accord with such records;
- Where accounts are prepared on an accrual's basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- Any matter which the examiners believe should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Mr T D Mayne  
For and behalf of Wynniatt-Husey Limited  
Chartered Accountants & Statutory Auditor  
The Old Coach House  
Horse Fair  
Rugeley  
Staffordshire  
WS15 2EL

Date.....

# RISING BROOK BAPTIST CHURCH

## Statement of Financial Activities For the year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
<b>Incoming Resources</b>			
Giving Gift Aid		490,172	475,939
Sundry Income		7,745	6,976
Café & Catering Income		55,003	52,257
Room Booking Income		50,823	45,215
Other Event Income		1,240	2,000
Community Outreach		12,118	4,247
CYF Income		9,802	7,102
Grant Income		83,482	41,808
Library Income		-	-
Government Grants		-	11,981
Project Income		11,707	17,713
Leadership School		-	-
Thank Offering		63,251	28,036
Work Done for Others		29,125	31,200
Discipleship Income		18,665	14,961
<b>Total Incoming Resources</b>		<u>833,133</u>	<u>739,435</u>
<b>Total Direct Charitable Expenditure</b>		<u>860,916</u>	<u>817,996</u>
<b>Net Incoming /(Outgoing) Resources Before Transfer</b>		(27,783)	(78,561)
Transfer between funds		41,554	62,137
<b>Net Income Resources Before Exceptional Income</b>	2	<u>13,771</u>	<u>(16,424)</u>
<b>Net Movements in Funds</b>			
Fund balances brought forward		88,120	104,544
<b>Funds Balances Carried Forward</b>		<u>101,891</u>	<u>88,120</u>

# RISING BROOK BAPTIST CHURCH

## Balance Sheet As at 31 December 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
<b>Fixed Assets</b>			
Tangible assets	4	<u>0</u>	<u>0</u>
<b>Current Assets</b>			
Debtors	5	30,668	54,310
Cash at bank and in hand		<u>109,733</u>	<u>170,265</u>
		<u>140,401</u>	<u>224,575</u>
<b>Creditors: amounts falling due within one year</b>	6	31,258	37,859
<b>Net Current Assets/(Liabilities)</b>		<u>109,143</u>	<u>186,716</u>
<b>Total Assets</b>		<u>109,143</u>	<u>186,716</u>
<b>Represented By:</b>			
Members fees		190	190
Unrestricted funds		101,891	88,120
Designated funds	7	<u>7,062</u>	<u>98,406</u>
		<u>108,953</u>	<u>186,526</u>
		<u>109,143</u>	<u>186,716</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

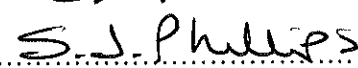
The directors acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and;
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its profits or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on ..... and were signed by:

Mrs C A Summers - Director 

Mrs S Phillips- Director..... 

# **RISING BROOK BAPTIST CHURCH**

## **Notes to Financial Statements For the year ended 31 December 2023**

### **1) Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (Charities SORP (FRS 102)) "The Financial Standard applicable in the UK and Republic of Ireland including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

Rising Brook Baptist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual, over their expected useful lives on the following bases:-

Fittings and furniture	10%	straight line basis
------------------------	-----	---------------------

#### **Expenditure**

All expenditure is accounted for gross, and when incurred. Those expenses which are attributable to two or more expense headings are apportioned between those headings on an appropriate basis. Donations made are included in the year in which they are paid.

#### **Income and Donations**

Donations and bequests are accounted for when received by the Church. Other income is accounted for on an accruals basis as far as it is prudent to do so. Income includes tax received and recoverable.

Monies collected for and paid over to other churches and charities are not included in the Statement of Financial Activities.

#### **Donation of Assets**

Gifts of tangible assets are included in these accounts at an estimate valuation which approximates to cost. Donations are included in the income and expenditure account as such, and in the balance sheet under appropriate headings.

#### **Fund Accounting**

All monies received are for the general running of the church and no specific restriction is given by the donor. The managing trustees have transferred all retained funds to unrestricted reserves.

# RISING BROOK BAPTIST CHURCH

## Notes to Financial Statements For the year ended 31 December 2023 continued

### 2) Net Incoming Resources for the year

This is stated after charging:

	2023	2022
Depreciation	-	411
Minister's salaries	157,092	172,404
Administration staff salaries	312,884	293,728
Staff pensions	11,063	11,291
Accountancy fees	3,150	3,000

### 3) Taxation Status

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gain Act 1992 to the extent that these are applied to its charitable objects.

## RISING BROOK BAPTIST CHURCH

### Notes to Financial Statements For the year ended 31 December 2023 continued

#### 4) Tangible Fixed Assets

	Plant & Machinery RBH(C&C) Ltd £	Fittings & Furniture £	Total £
<b>Cost or valuation</b>			
At 1 January 2023	938	136,410	137,348
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	<u>938</u>	<u>136,410</u>	<u>137,348</u>
<b>Depreciation</b>			
At 1 January 2023	938	136,410	136,937
Eliminated on disposals	-	-	-
Charge for the year	-	-	-
At 31 December 2023	<u>938</u>	<u>136,410</u>	<u>137,348</u>
<b>Net Book Value</b>			
At 31 December 2023	<u>0</u>	<u>0</u>	<u>0</u>
At 31 December 2022	<u>0</u>	<u>0</u>	<u>0</u>

## RISING BROOK BAPTIST CHURCH

### Notes to Financial Statements For the year ended 31 December 2023 continued

#### 5) Debtors

	2023	2022
	£	£
Debtors	6,992	2,003
Income tax recoverable	8,993	9,484
DFN Transactions	6,463	3,046
Prepayments	<u>8,220</u>	<u>39,777</u>
	<u>30,668</u>	<u>54,310</u>

#### 6) Creditors

	2023	2022
	£	£
Accruals	15,923	20,120
Creditors (Rising Brook Hosp (C+C) Ltd)	2,100	2,100
Credit Card	5,564	7,082
PAYE	<u>7,671</u>	<u>8,557</u>
	<u>31,258</u>	<u>37,859</u>

#### 7) Designated Funds

	2023	2022
	£	£
Building Fund	(18,548)	39,533
Gambia Projects	8,536	9,130
Youth Projects	178	1,700
Other Overseas Projects	4,343	6,753
Local Projects	11,575	40,017
Other (Held on Behalf of Others)	<u>978</u>	<u>1,273</u>
	<u>7,062</u>	<u>98,406</u>

#### 8) Reserves

	Totals £	Unrestricted Funds £	Designated Funds £	RBH(C&C) Ltd £	Members Fees £
<b>At 1 January 2023</b>	186,716	103,207	98,406	(15,087)	190
<b>Surplus/(Deficit) for the year</b>	(27,783)	(15,652)		(10,567)	
<b>Designated Fund Movement/transfers Between funds</b>	(49,790)	41,554	(91,344)		
<b>At 31 December 2023</b>	109,143	129,109	7,062	(27,218)	190

## RISING BROOK BAPTIST CHURCH

For the year ended 31 December 2023 continued

### 9) Capital Commitments

At 31 December 2023 there were no capital commitments for which contracts had been placed or amounts authorised by the Directors.

### 10) Employee Number and Costs

	2023	2022
Ministers & Directors	10	9
Support & Administration	<u>19</u>	<u>22</u>
	<u>29</u>	<u>31</u>

No employee earned £40,000 p.a. or more.

Aggregate amounts paid in respect of:

	2023	2022
	£	£
Wages	469,976	466,132
Social Security costs	27,806	28,707
Pension costs	11,063	11,291
	<u>508,845</u>	<u>506,130</u>

No Director has received remuneration or benefits in kind from the Church during the year other than the Ministers.

## RISING BROOK BAPTIST CHURCH

### Detailed Income Expenditure Account For the year ended 31 December 2023

	2023	2022
	£	£
<b>Incoming Resources</b>		
Giving – Regular	341,641	323,804
Giving – Loose Bag	6,257	4,458
Giving – One-offs £1,000+	43,934	59,001
Giving Gift Aid	98,340	88,677
Sundry Income	7,745	6,977
Café & Catering Income	55,003	52,257
Room Booking Income	50,823	45,214
Other Event Income	1,240	2000
Community Outreach	12,118	4,247
CYF Income	9,802	7,102
Grant Income	83,482	41,808
Government Grants	-	11,981
Library Income	-	-
Project Income	11,707	17,713
Leadership School	-	-
Discipleship Income	18,665	14,961
Work Done for Others	29,125	31,200
Thank Offering	<u>63,251</u>	<u>28,035</u>
	<u>833,133</u>	<u>739,435</u>
 <b>Resources Expended</b>		
Salaries & Wages	508,845	506,130
Ministers & Staff Training	5,837	3,166
Minister & Staff Expenses	3,453	5,973
Sunday Services	2,952	2,666
Online Church	4,345	5,138
Events	2,460	5,494
Community Outreach	11,067	3,482
CYF Expenditure	6,919	5,581
Pastoral Care	440	692
Discipleship & Clusters	15,250	12,095
Local & Global Mission	56,955	81,651
Hospitality	6,683	6,723
Centre Ministry	3,299	580
Marketing & Communications	5,948	5,716
IT Costs	3,637	8,351
Subscriptions	5,683	3,724
Professional Fees	12,764	12,400
Rent & Rates	4,230	7,493
Utilities	83,392	39,335
Facilities Maintenance & Cleaning	34,187	42,699
Minibus	1,701	1,494
Photocopier, Stationary Etc	13,443	21,241
Telephone & Wifi	4,186	3,454
Library	-	-

## RISING BROOK BAPTIST CHURCH

### Detailed Income Expenditure Account Continued For the year ended 31 December 2023

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Safeguarding	1,516	1,549
Grant Expenditure	-	-
Leadership School	-	-
Thank Offering Expenditure	22,568	8,532
Project Expenditure	1,707	640
Café & Catering Non-staff Costs	34,814	19,040
Conferencing Non-staff Costs	2,471	2,382
Miscellaneous	164	164
Depreciation	-	411
	<u>860,916</u>	<u>817,996</u>
Net expenses over receipts to be carried forward	<u>(27,783)</u>	<u>(78,561)</u>

This page does not form part of the statutory financial statements.

**RISING BROOK BAPTIST CHURCH**

England & Wales - Charity number 1136190

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# Accounts

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**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
  
FOR  
  
RISING BROOK BAPTIST CHURCH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Independent Accountant Report	3
Statement of Financial Activities	4
Balance Sheet	5
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# **RISING BROOK BAPTIST CHURCH**

## **Report of the Trustees for the Year Ended 31 December 2022**

The Trustees are pleased to present their annual directors' report with the financial statements of the charity for the year ending 31 December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities".

### **Introduction and Objects**

Rising Brook Baptist Church is a company limited by guarantee, without a share capital and is governed by the directors, subject to the requirements of charity law.  
The principal object of the Church is to promote the advancement of Christian faith.

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Company number: 07122684  
Registered Office: Rising Brook Baptist Church, Burton Square, Stafford, ST17 9LT

### **Our advisers**

Accountants	Wynniatt-Husey Limited	The Old Coach House, Horse Fair, Rugeley, Staffordshire, WS15 2EL
Bankers	Lloyds Bank Plc	Market Square, Stafford, ST16 2JL

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The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mrs M A Stephenson  
Mrs D E Corson  
Mrs S Phillips  
Mr A W Pressdee  
Mrs C A Almond (Appointed 26<sup>th</sup> September 2022)  
Mr S Eyton-Jones  
Mrs C A Summers (Appointed 1<sup>st</sup> September 2022)

### **Organisation**

The Directors determine the general management policy of the Church under the guidelines laid down by the Baptist Union Corporation Limited. The day to day management is delegated to the Leadership Team. There have been no material changes in the policy since the last report.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or benefits in kind from their work with the charity other than the Ministers.

**RISING BROOK BAPTIST CHURCH**  
**Report of the Trustees for the Year Ended 31 December 2022 continued**

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Rising Brook Baptist Church for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company at the end of the financial year and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the period ending on that date. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financials statements comply with the Charities Act 2011 and part 15 of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Review**

The Church's funds are retained in order to finance both its activities and the maintenance and enhancements of the Church buildings. The Directors confirm that any major risks to which the Church is exposed have been reviewed and procedures have been established to mitigate those risks.

Approved by the Church on ..... and signed on its behalf by:

..... Mrs S Phillips  
**Director**

..... Mrs C A Summers  
**Director**

# **RISING BROOK BAPTIST CHURCH**

## **Independent Examiner's report to the Trustees of Rising Brook Baptist Church Charitable Company**

I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages 2 to 11.

### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions give by the Charity Commission under section 145(5)(b) if the 2011 Act; and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

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

- Accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- The accounts do not accord with such records:
- Where accounts are prepared on an accrual's basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- Any matter which the examiners believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Mr T D Mayne  
For and behalf of Wynniatt-Husey Limited  
Chartered Accountants & Statutory Auditor  
The Old Coach House  
Horse Fair  
Rugeley  
Staffordshire  
WS15 2EL

Date.....

## RISING BROOK BAPTIST CHURCH

### Statement of Financial Activities For the year ended 31 December 2022

	Notes	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
<b>Incoming Resources</b>			
Giving Gift Aid		475,939	446,140
Sundry Income		6,976	11,964
Café & Catering Income		52,257	15,388
Room Booking Income		45,215	25,724
Other Event Income		2,000	-
Community Outreach		4,247	1,616
CYF Income		7,102	3,144
Grant Income		41,808	61,598
Library Income		-	190
Government Grants		11,981	61,651
Project Income		17,713	-
Leadership School		-	2,489
Thank Offering		28,036	8,354
Work Done for Others		31,200	30,000
Discipleship Income		14,961	5,160
<b>Total Incoming Resources</b>		<u>739,435</u>	<u>673,418</u>
<b>Total Direct Charitable Expenditure</b>		<u>817,996</u>	<u>727,222</u>
<b>Net Incoming /(Outgoing) Resources Before Transfer</b>		(78,561)	(53,804)
Transfer between funds		62,137	32,703
<b>Net Income Resources Before Exceptional Income</b>	2	<u>(16,424)</u>	<u>(21,101)</u>
<b>Net Movements in Funds</b>			
Fund balances brought forward		104,544	125,645
<b>Funds Balances Carried Forward</b>		<u>88,120</u>	<u>104,544</u>

# RISING BROOK BAPTIST CHURCH

## Balance Sheet As at 31 December 2022

	Notes	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
<b>Fixed Assets</b>			
Tangible assets	4	<u>0</u>	<u>411</u>
		<u>0</u>	<u>411</u>
<b>Current Assets</b>			
Debtors	5	54,310	28,528
Cash at bank and in hand		<u>170,265</u>	<u>201,235</u>
		<u>224,575</u>	<u>229,763</u>
<b>Creditors:</b> amounts falling due within one year	6	37,859	41,331
		<u>186,716</u>	<u>188,432</u>
<b>Net Current Assets/(Liabilities)</b>		<u>186,716</u>	<u>188,432</u>
<b>Total Assets</b>		<u>186,716</u>	<u>188,843</u>
<b>Represented By:</b>			
Members fees		190	190
Unrestricted funds		88,120	104,544
Designated funds	7	<u>98,406</u>	<u>84,109</u>
		<u>186,526</u>	<u>188,653</u>
		<u>186,716</u>	<u>188,843</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and;
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its profits or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on ..... and were signed by:

Mrs C A Summers - Director .....

Mrs S Phillips- Director.....

# **RISING BROOK BAPTIST CHURCH**

## **Notes to Financial Statements For the year ended 31 December 2022**

### **1) Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (Charities SORP (FRS 102)) “The Financial Standard applicable in the UK and Republic of Ireland including the provisions of Section 1A “Small Entities” and the Companies Act 2006.

Rising Brook Baptist Church meets the definition of a public benefit entry under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual, over their expected useful lives on the following bases:-

Fittings and furniture	10%	straight line basis
------------------------	-----	---------------------

#### **Expenditure**

All expenditure is accounted for gross, and when incurred. Those expenses which are attributable to two or more expense headings are apportioned between those headings on an appropriate basis. Donations made are included in the year in which they are paid.

#### **Income and Donations**

Donations and bequests are accounted for when received by the Church. Other income is accounted for on an accruals basis as far as it is prudent to do so. Income includes tax received and recoverable.

Monies collected for and paid over to other churches and charities are not included in the Statement of Financial Activities.

#### **Donation of Assets**

Gifts of tangible assets are included in these accounts at an estimate valuation which approximates to cost. Donations are included in the income and expenditure account as such, and in the balance sheet under appropriate headings.

#### **Fund Accounting**

All monies received are for the general running of the church and no specific restriction is given by the donor. The managing trustees have transferred all retained funds to unrestricted reserves.

# RISING BROOK BAPTIST CHURCH

## Notes to Financial Statements For the year ended 31 December 2022 continued

### 2) Net Incoming Resources for the year

This is stated after charging:

	<b>2022</b>	<b>2021</b>
Depreciation	411	0
Minister's salaries	172,404	174,033
Administration staff salaries	293,728	267,796
Staff pensions	11,291	12,003
Accountancy fees	3,000	2,900

### 3) Taxation Status

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gain Act 1992 to the extent that these are applied to its charitable objects.

## RISING BROOK BAPTIST CHURCH

### Notes to Financial Statements For the year ended 31 December 2022 continued

#### 4) Tangible Fixed Assets

	Plant & Machinery RBH(C&C) Ltd £	Fittings & Furniture £	Total £
<b>Cost or valuation</b>			
At 1 January 2022	938	136,410	137,348
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	<u>938</u>	<u>136,410</u>	<u>137,348</u>
<b>Depreciation</b>			
At 1 January 2022	527	136,410	136,937
Eliminated on disposals	-	-	-
Charge for the year	411	-	411
At 31 December 2022	<u>938</u>	<u>136,410</u>	<u>137,348</u>
<b>Net Book Value</b>			
At 31 December 2022	<u>0</u>	<u>0</u>	<u>0</u>
At 31 December 2021	<u>411</u>	<u>0</u>	<u>411</u>

## RISING BROOK BAPTIST CHURCH

### Notes to Financial Statements For the year ended 31 December 2022 continued

#### 5) Debtors

	2022	2021
	£	£
Debtors	2,003	3,736
Income tax recoverable	9,484	7,467
DFN Transactions	3,046	3,125
Prepayments	<u>39,777</u>	<u>14,200</u>
	<u>54,310</u>	<u>28,528</u>

#### 6) Creditors

	2022	2021
	£	£
Accruals	20,120	25,481
Creditors (Rising Brook Hosp (C+C) Ltd)	2,100	2,100
Credit Card	7,082	5,112
PAYE	<u>8,557</u>	<u>8,638</u>
	<u>37,859</u>	<u>41,331</u>

#### 7) Designated Funds

	2022	2021
	£	£
Building Fund	39,533	20,176
Gambia Projects	9,130	11,176
Youth Projects	1,700	2,617
Other Overseas Projects	6,753	9,191
Local Projects	40,017	39,107
Other (Held on Behalf of Others)	<u>1,273</u>	<u>1,842</u>
	<u>98,406</u>	<u>84,109</u>

#### 8) Reserves

	Totals £	Unrestricted Funds £	Designated Funds £	RBH(C&C) Ltd £	Members Fees £
<b>At 1 January 2022</b>	<b>188,843</b>	<b>109,064</b>	<b>84,109</b>	<b>(4,520)</b>	<b>190</b>
<b>Surplus/(Deficit) for the year</b>	<b>(78,561)</b>	<b>(67,994)</b>		<b>(10,567)</b>	
<b>Designated Fund Movement/transfers Between funds</b>	<b>76,434</b>	<b>62,137</b>	<b>14,297</b>		
<b>At 31 December 2022</b>	<b>186,716</b>	<b>103,207</b>	<b>98,406</b>	<b>(15,087)</b>	<b>190</b>

## RISING BROOK BAPTIST CHURCH

For the year ended 31 December 2022 continued

### 9) Capital Commitments

At 31 December 2022 there were no capital commitments for which contracts had been placed or amounts authorised by the Directors.

### 10) Employee Number and Costs

	<b>2022</b>	<b>2021</b>
Ministers & Directors	9	9
Support & Administration	<u>22</u>	<u>19</u>
	<u>31</u>	<u>28</u>

No employee earned £40,000 p.a. or more.

Aggregate amounts paid in respect of:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages	466,132	441,831
Social Security costs	28,707	27,646
Pension costs	11,291	12,003
	<u>506,130</u>	<u>481,480</u>

No Director has received remuneration or benefits in kind from the Church during the year other than the Ministers.

## RISING BROOK BAPTIST CHURCH

### Detailed Income Expenditure Account For the year ended 31 December 2022

	2022	2021
	£	£
<b>Incoming Resources</b>		
Giving – Regular	323,804	321,278
Giving – Loose Bag	4,458	2,189
Giving – One-offs £1,000+	59,001	39,908
Giving Gift Aid	88,677	82,765
Sundry Income	6,977	11,964
Café & Catering Income	52,257	15,388
Room Booking Income	45,214	25,724
Other Event Income	2,000	-
Community Outreach	4,247	1,616
CYF Income	7,102	3,144
Grant Income	41,808	61,598
Government Grants	11,981	61,651
Library Income	-	190
Project Income	17,713	-
Leadership School	-	2,489
Discipleship Income	14,961	5,160
Work Done for Others	31,200	30,000
Thank Offering	<u>28,035</u>	<u>8,354</u>
	<u>739,435</u>	<u>673,418</u>
 <b>Resources Expended</b>		
Salaries & Wages	506,130	481,480
Ministers & Staff Training	3,166	4,206
Minister & Staff Expenses	5,973	5,654
Sunday Services	2,666	2,302
Online Church	5,138	4,618
Events	5,494	749
Community Outreach	3,482	2,954
CYF Expenditure	5,581	2,843
Pastoral Care	692	526
Discipleship & Clusters	12,095	2,827
Local & Global Mission	81,651	64,060
Hospitality	6,723	846
Centre Ministry	580	1,212
Marketing & Communications	5,716	7,268
IT Costs	8,351	4,928
Subscriptions	3,724	3,648
Professional Fees	12,400	13,687
Rent & Rates	7,493	7,372
Utilities	39,335	38,752
Facilities Maintenance & Cleaning	42,699	31,016
Minibus	1,494	1,312
Photocopier, Stationary Etc	21,241	21,597
Telephone & Wifi	3,454	5,595
Library	-	97

## RISING BROOK BAPTIST CHURCH

### Detailed Income Expenditure Account Continued For the year ended 31 December 2022

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Safeguarding	1,549	912
Grant Expenditure	-	6,848
Leadership School	-	1,507
Thank Offering Expenditure	8,532	-
Project Expenditure	640	-
Café & Catering Non-staff Costs	19,040	7,997
Conferencing Non-staff Costs	2,382	245
Miscellaneous	164	164
Depreciation	411	
	<u>817,996</u>	<u>727,222</u>
Net expenses over receipts to be carried forward	<u>(78,561)</u>	<u>(53,804)</u>

This page does not form part of the statutory financial statements.

**RISING BROOK BAPTIST CHURCH**

England & Wales - Charity number 1136190

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# Accounts

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**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
  
FOR  
  
RISING BROOK BAPTIST CHURCH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Pages</b>
Report of the Trustees	1 - 2
Independent Accountant Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 12

## **RISING BROOK BAPTIST CHURCH**

### **Report of the Trustees for the Year Ended 31 December 2021**

The Trustees are pleased to present their annual directors' report with the financial statements of the charity for the year ending 31 December 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities".

#### **Introduction and Objects**

Rising Brook Baptist Church is a company limited by guarantee, without a share capital and is governed by the directors, subject to the requirements of charity law. The principal object of the Church is to promote the advancement of Christian faith.

#### **Reference and administrative details**

Charity number: 1136190  
Company number: 07122684  
Registered Office: Rising Brook Baptist Church, Burton Square, Stafford, ST17 9LT

#### **Our advisers**

Accountants	Wynniatt-Husey Limited	The Old Coach House, Horse Fair, Rugeley, Staffordshire, WS15 2EL
Bankers	Lloyds Bank Plc	Market Square, Stafford, ST16 2JL

#### **Trustees' responsibilities in relation to the financial statements**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mrs M A Stephenson  
Mr M J Young (Resigned 8<sup>th</sup> July 2022)  
Mrs D E Corson  
Mrs S Phillips  
Mr A W Pressdee  
Mrs C A Almond (Resigned 13<sup>th</sup> September 2021)  
Mr S Eyton-Jones  
Mr K Nurse (Resigned 6<sup>th</sup> December 2021)  
Mrs M A Edwards (Resigned 25<sup>th</sup> March 2021)  
Mrs C A Summers (Appointed 1<sup>st</sup> September 2022)

#### **Organisation**

The Directors determine the general management policy of the Church under the guidelines laid down by the Baptist Union Corporation Limited. The day to day management is delegated to the Leadership Team. There have been no material changes in the policy since the last report.

#### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or benefits in kind from their work with the charity other than the Ministers.

**RISING BROOK BAPTIST CHURCH**  
**Report of the Trustees for the Year Ended 31 December 2021 continued**

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Rising Brook Baptist Church for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company at the end of the financial year and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the period ending on that date. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to resume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financials statements comply with the Charities Act 2011 and part 15 of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Review**

The Church's funds are retained in order to finance both its activities and the maintenance and enhancements of the Church buildings. The Directors confirm that any major risks to which the Church is exposed have been reviewed and procedures have been established to mitigate those risks.

Approved by the Church on ..... and signed on its behalf by:

..... Mrs S Phillips  
**Director**

..... Mrs C A Summers  
**Director**

# **RISING BROOK BAPTIST CHURCH**

## **Independent Examiner's report to the Trustees of Rising Brook Baptist Church Charitable Company**

I report on the accounts of the company for the year ended 31 December 2021, which are set out on pages 2 to 11.

### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions give by the Charity Commission under section 145(5)(b) if the 2011 Act; and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

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

- Accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- The accounts do not accord with such records;
- Where accounts are prepared on an accrual's basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- Any matter which the examiners believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Mr T D Mayne  
For and behalf of Wynniatt-Husey Limited  
Chartered Accountants & Statutory Auditor  
The Old Coach House  
Horse Fair  
Rugeley  
Staffordshire  
WS15 2EL

Date.....

# RISING BROOK BAPTIST CHURCH

## Statement of Financial Activities For the year ended 31 December 2021

	Notes	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
<b>Incoming Resources</b>			
Giving Gift Aid		446,140	480,660
Sundry Income		11,964	7,645
Café & Catering Income		15,388	19,028
Room Booking Income		25,724	16,567
Gifts from Mission Partners		-	3,751
Community Outreach		1,616	1,328
CYF Income		3,144	8,539
Grant Income		61,598	56,342
Library Income		190	900
Government Grants		61,651	75,405
Leadership School		2,489	2,894
Thank Offering		8,354	10,000
Work Done for Others		30,000	55,070
Discipleship Income		5,160	7,082
<b>Total Incoming Resources</b>		<u>673,418</u>	<u>745,211</u>
<b>Total Direct Charitable Expenditure</b>		<u>727,222</u>	<u>678,168</u>
<b>Net Incoming /(Outgoing) Resources Before Transfer</b>		(53,804)	67,043
Transfer between funds		32,703	442
<b>Net Income Resources Before Exceptional Income</b>	2	<u>(21,101)</u>	<u>67,485</u>
<b>Net Movements in Funds</b>			
Fund balances brought forward		125,645	58,160
<b>Funds Balances Carried Forward</b>		<u>104,544</u>	<u>125,645</u>

# RISING BROOK BAPTIST CHURCH

## Balance Sheet As at 31 December 2021

	Notes	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
<b>Fixed Assets</b>			
Tangible assets	4	<u>411</u>	<u>411</u>
		<u>411</u>	<u>411</u>
<b>Current Assets</b>			
Debtors	5	28,528	27,049
Cash at bank and in hand		<u>201,235</u>	<u>239,375</u>
		<u>229,763</u>	<u>266,424</u>
<b>Creditors:</b> amounts falling due within one year	6	41,331	28,914
		<u>          </u>	<u>          </u>
<b>Net Current Assets/(Liabilities)</b>		188,432	237,510
		<u>          </u>	<u>          </u>
<b>Total Assets</b>		<u>188,843</u>	<u>237,921</u>
<b>Represented By:</b>			
Members fees		190	190
Unrestricted funds		104,544	125,645
Designated funds	7	<u>84,109</u>	<u>112,086</u>
		<u>188,653</u>	<u>237,731</u>
		<u>188,843</u>	<u>237,921</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and;
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its profits or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on ..... and were signed by:

Mrs C A Summers - Director .....

Mrs S Phillips- Director.....

# **RISING BROOK BAPTIST CHURCH**

## **Notes to Financial Statements For the year ended 31 December 2021**

### **1) Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (Charities SORP (FRS 102)) “The Financial Standard applicable in the UK and Republic of Ireland including the provisions of Section 1A “Small Entities” and the Companies Act 2006.

Rising Brook Baptist Church meets the definition of a public benefit entry under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual, over their expected useful lives on the following bases:-

Fittings and furniture	10%	straight line basis
------------------------	-----	---------------------

#### **Expenditure**

All expenditure is accounted for gross, and when incurred. Those expenses which are attributable to two or more expense headings are apportioned between those headings on an appropriate basis. Donations made are included in the year in which they are paid.

#### **Income and Donations**

Donations and bequests are accounted for when received by the Church. Other income is accounted for on an accruals basis as far as it is prudent to do so. Income includes tax received and recoverable.

Monies collected for and paid over to other churches and charities are not included in the Statement of Financial Activities.

#### **Donation of Assets**

Gifts of tangible assets are included in these accounts at an estimate valuation which approximates to cost. Donations are included in the income and expenditure account as such, and in the balance sheet under appropriate headings.

#### **Fund Accounting**

All monies received are for the general running of the church and no specific restriction is given by the donor. The managing trustees have transferred all retained funds to unrestricted reserves.

# RISING BROOK BAPTIST CHURCH

## Notes to Financial Statements For the year ended 31 December 2021 continued

### 2) Net Incoming Resources for the year

This is stated after charging:

	<b>2021</b>	<b>2020</b>
Depreciation	0	0
Minister's salaries	174,033	172,922
Administration staff salaries	267,796	272,505
Staff pensions	12,003	11,881
Accountancy fees	2,900	2,760

### 3) Taxation Status

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gain Act 1992 to the extent that these are applied to its charitable objects.

## RISING BROOK BAPTIST CHURCH

### Notes to Financial Statements For the year ended 31 December 2021 continued

#### 4) Tangible Fixed Assets

	Plant & Machinery RBH(C&C) Ltd £	Fittings & Furniture £	Total £
<b>Cost or valuation</b>			
At 1 January 2021	938	136,410	137,348
Additions	-	-	-
Disposals	-	-	-
At 31 December 2021	<u>938</u>	<u>136,410</u>	<u>137,348</u>
<b>Depreciation</b>			
At 1 January 2021	527	136,410	136,937
Eliminated on disposals	-	-	-
Charge for the year	-	-	-
At 31 December 2021	<u>527</u>	<u>136,410</u>	<u>136,937</u>
<b>Net Book Value</b>			
At 31 December 2021	<u>411</u>	<u>0</u>	<u>411</u>
At 31 December 2020	<u>411</u>	<u>0</u>	<u>411</u>

## RISING BROOK BAPTIST CHURCH

### Notes to Financial Statements For the year ended 31 December 2021 continued

#### 5) Debtors

	2021	2020
	£	£
Debtors	3,736	6,092
Income tax recoverable	7,467	8,599
DFN Transactions	3,125	2,970
Prepayments	<u>14,200</u>	<u>9,388</u>
	<u>28,528</u>	<u>27,049</u>

#### 6) Creditors

	2021	2020
	£	£
Accruals	25,481	15,061
Creditors (Rising Brook Hosp (C+C) Ltd)	2,100	2,100
Credit Card	5,112	3,441
PAYE	<u>8,638</u>	<u>8,312</u>
	<u>41,331</u>	<u>28,914</u>

#### 7) Designated Funds

	2021	2020
	£	£
Building Fund	20,176	34,917
Gambia Projects	11,176	15,666
Youth Projects	2,617	2,673
Other Overseas Projects	9,191	8,520
Local Projects	39,107	48,165
Other (Held on Behalf of Others)	<u>1,842</u>	<u>2,145</u>
	<u>84,109</u>	<u>112,086</u>

#### 8) Reserves

	Totals £	Unrestricted Funds £	Designated Funds £	RBH(C&C) Ltd £	Members Fees £
<b>At 1 January 2021</b>	<b>237,921</b>	<b>130,165</b>	<b>112,086</b>	<b>(4,520)</b>	<b>190</b>
<b>Surplus/(Deficit) for the year</b>	<b>(53,804)</b>	<b>(53,804)</b>			
<b>Designated Fund Movement/transfers Between funds</b>	<b>4,726</b>	<b>32,703</b>	<b>(27,977)</b>		
<b>At 31 December 2021</b>	<b>188,843</b>	<b>109,064</b>	<b>84,109</b>	<b>(4,520)</b>	<b>190</b>

## RISING BROOK BAPTIST CHURCH

For the year ended 31 December 2021 continued

### 9) Capital Commitments

At 31 December 2021 there were no capital commitments for which contracts had been placed or amounts authorised by the Directors.

### 10) Employee Number and Costs

	<b>2021</b>	<b>2020</b>
Ministers & Directors	9	9
Support & Administration	<u>19</u>	<u>18</u>
	<u>28</u>	<u>27</u>

No employee earned £40,000 p.a. or more.

Aggregate amounts paid in respect of:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages	441,831	448,127
Social Security costs	27,646	26,981
Pension costs	12,003	11,881
	<u>481,480</u>	<u>486,989</u>

No Director has received remuneration or benefits in kind from the Church during the year other than the Ministers.

## RISING BROOK BAPTIST CHURCH

### Detailed Income Expenditure Account For the year ended 31 December 2021

	2021	2020
	£	£
<b>Incoming Resources</b>		
Giving – Regular	321,278	334,631
Giving – Loose Bag	2,189	5,779
Giving – One-offs £1,000+	39,908	42,200
Giving Gift Aid	82,765	98,050
Sundry Income	11,964	7,645
Café & Catering Income	15,388	19,028
Room Booking Income	25,724	16,567
Gifts from Mission Partners	-	3,751
Community Outreach	1,616	1,328
CYF Income	3,144	8,539
Grant Income	61,598	56,342
Government Grants	61,651	75,405
Library Income	190	900
Leadership School	2,489	2,894
Discipleship Income	5,160	7,082
Work Done for Others	30,000	55,070
Thank Offering	<u>8,354</u>	<u>10,000</u>
	<u>673,418</u>	<u>745,211</u>
 <b>Resources Expended</b>		
Salaries & Wages	481,480	486,989
Ministers & Staff Training	4,206	2,503
Minister & Staff Expenses	5,654	5,912
Sunday Services	2,302	2,554
Online Church	4,618	290
Events	749	721
Community Outreach	2,954	1,172
CYF Expenditure	2,843	7,312
Pastoral Care	526	350
Discipleship & Clusters	2,827	4,913
Local & Global Mission	64,060	38,274
Hospitality	846	652
Centre Ministry	1,212	727
Marketing & Communications	7,268	6,617
IT Costs	4,928	4,201
Subscriptions	3,648	3,636
Professional Fees	13,687	14,186
Rent & Rates	7,372	7,372
Utilities	38,752	28,589
Facilities Maintenance & Cleaning	31,016	14,793
Minibus	1,312	1,784
Photocopier, Stationary Etc	21,597	19,657
Telephone & Wifi	5,595	4,795
Library	97	77
Grant Expenditure	6,848	5,381

## RISING BROOK BAPTIST CHURCH

### Detailed Income Expenditure Account Continued For the year ended 31 December 2021

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Safeguarding	912	461
Leadership School	1,507	2,894
Café & Catering Non-staff Costs	7,997	10,587
Conferencing Non-staff Costs	245	105
Miscellaneous	164	664
	<u>727,222</u>	<u>678,168</u>
Net expenses over receipts to be carried forward	<u>(53,804)</u>	<u>67,043</u>

This page does not form part of the statutory financial statements.

**RISING BROOK BAPTIST CHURCH**

England & Wales - Charity number 1136190

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# Accounts

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**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
  
FOR  
  
RISING BROOK BAPTIST CHURCH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	<b>Pages</b>
Report of the Trustees	1 - 2
Independent Accountant Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 12

# **RISING BROOK BAPTIST CHURCH**

## **Report of the Trustees for the Year Ended 31 December 2020**

The Trustees are pleased to present their annual directors' report with the financial statements of the charity for the year ending 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities".

### **Introduction and Objects**

Rising Brook Baptist Church is a company limited by guarantee, without a share capital and is governed by the directors, subject to the requirements of charity law.  
The principal object of the Church is to promote the advancement of Christian faith.

### **Reference and administrative details**

Charity number: 1136190  
Company number: 07122684  
Registered Office: Rising Brook Baptist Church, Burton Square, Stafford, ST17 9LT

### **Our advisers**

Accountants	Wynniatt-Husey Limited	The Old Coach House, Horse Fair, Rugeley, Staffordshire, WS15 2EL
Bankers	Lloyds Bank Plc	Market Square, Stafford, ST16 2JL

### **Trustees' responsibilities in relation to the financial statements**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mrs P M Edwards (Resigned 25<sup>th</sup> March 2021)  
Mrs M A Stephenson  
Mr M J Young  
Mrs D E Corson  
Mrs S Phillips  
Mr A W Pressdee  
Mrs C A Almond  
Mr S Eyton-Jones  
Mr K Nurse

### **Organisation**

The Directors determine the general management policy of the Church under the guidelines laid down by the Baptist Union Corporation Limited. The day to day management is delegated to the Leadership Team. There have been no material changes in the policy since the last report.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or benefits in kind from their work with the charity other than the Ministers.

**RISING BROOK BAPTIST CHURCH**  
**Report of the Trustees for the Year Ended 31 December 2020 continued**

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Rising Brook Baptist Church for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company at the end of the financial year and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the period ending on that date. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to resume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financials statements comply with the Charities Act 2011 and part 15 of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Review**

The Church's funds are retained in order to finance both its activities and the maintenance and enhancements of the Church buildings. The Directors confirm that any major risks to which the Church is exposed have been reviewed and procedures have been established to mitigate those risks.

Approved by the Church on ..... and signed on its behalf by:

..... Mrs S Phillips  
**Director**

..... Mr M Young  
**Director**

# **RISING BROOK BAPTIST CHURCH**

## **Independent Examiner's report to the Trustees of Rising Brook Baptist Church Charitable Company**

I report on the accounts of the company for the year ended 31 December 2020, which are set out on pages 2 to 11.

### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions give by the Charity Commission under section 145(5)(b) if the 2011 Act; and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

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

- Accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- The accounts do not accord with such records;
- Where accounts are prepared on an accrual's basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- Any matter which the examiners believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Mr T D Mayne  
For and behalf of Wynniatt-Husey Limited  
Chartered Accountants & Statutory Auditor  
The Old Coach House  
Horse Fair  
Rugeley  
Staffordshire  
WS15 2EL

Date.....

# RISING BROOK BAPTIST CHURCH

## Statement of Financial Activities For the year ended 31 December 2020

	Notes	Unrestricted Funds 2020 £	Unrestricted Funds 2019 £
<b>Incoming Resources</b>			
Giving Gift Aid		480,660	493,434
Sundry Income		7,645	8,159
Café & Catering Income		19,028	91,675
Room Booking Income		16,567	44,358
Gifts from Mission Partners		3,751	4,121
Community Outreach		1,328	13,165
CYF Income		8,539	10,454
Grant Income		56,342	25,133
Library Income		900	4,541
Government Grants		75,405	-
New Site Income			8,333
Leadership School		2,894	5,441
Thank Offering		10,000	23,552
Work Done for Others		55,070	21,473
Discipleship Income		7,082	6,510
Released from Network Pot			1,757
<b>Total Incoming Resources</b>		<u>745,212</u>	<u>762,106</u>
<b>Total Direct Charitable Expenditure</b>		<u>769,860</u>	<u>769,860</u>
<b>Net Incoming /(Outgoing) Resources Before Transfer</b>		67,043	(7,754)
Transfer between funds		3,591	(15,831)
<b>Net Income Resources Before Exceptional Income</b>	2	<u>70,634</u>	<u>(23,585)</u>
<b>Net Movements in Funds</b>			
Fund balances brought forward		62,681	86,266
<b>Funds Balances Carried Forward</b>		<u>133,315</u>	<u>62,681</u>

# RISING BROOK BAPTIST CHURCH

## Balance Sheet As at 31 December 2020

	Notes	Unrestricted Funds 2020 £	Unrestricted Funds 2019 £
<b>Fixed Assets</b>			
Tangible assets	4	<u>411</u>	<u>411</u>
		<u>411</u>	<u>411</u>
<b>Current Assets</b>			
Debtors	5	27,049	32,265
Cash at bank and in hand		<u>239,375</u>	<u>139,248</u>
		<u>266,424</u>	<u>171,513</u>
<b>Creditors:</b> amounts falling due within one year	6	28,914	30,529
<b>Net Current Assets/(Liabilities)</b>		<u>237,510</u>	<u>140,984</u>
<b>Total Assets</b>		<u>237,921</u>	<u>141,395</u>
<b>Represented By:</b>			
Members fees		190	190
Unrestricted funds		128,795	58,161
Designated funds	7	<u>108,936</u>	<u>83,044</u>
		<u>237,731</u>	<u>141,205</u>
		<u>237,921</u>	<u>141,395</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and;
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its profits or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on ..... and were signed by:

Martin Young - Director .....

Mrs S Phillips- Director.....

# **RISING BROOK BAPTIST CHURCH**

## **Notes to Financial Statements For the year ended 31 December 2020**

### **1) Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (Charities SORP (FRS 102)) “The Financial Standard applicable in the UK and Republic of Ireland including the provisions of Section 1A “Small Entities” and the Companies Act 2006.

Rising Brook Baptist Church meets the definition of a public benefit entry under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual, over their expected useful lives on the following bases:-

Fittings and furniture	10%	straight line basis
------------------------	-----	---------------------

#### **Expenditure**

All expenditure is accounted for gross, and when incurred. Those expenses which are attributable to two or more expense headings are apportioned between those headings on an appropriate basis. Donations made are included in the year in which they are paid.

#### **Income and Donations**

Donations and bequests are accounted for when received by the Church. Other income is accounted for on an accruals basis as far as it is prudent to do so. Income includes tax received and recoverable.

Monies collected for and paid over to other churches and charities are not included in the Statement of Financial Activities.

#### **Donation of Assets**

Gifts of tangible assets are included in these accounts at an estimate valuation which approximates to cost. Donations are included in the income and expenditure account as such, and in the balance sheet under appropriate headings.

#### **Fund Accounting**

All monies received are for the general running of the church and no specific restriction is given by the donor. The managing trustees have transferred all retained funds to unrestricted reserves.

# RISING BROOK BAPTIST CHURCH

## Notes to Financial Statements For the year ended 31 December 2020 continued

### 2) Net Incoming Resources for the year

This is stated after charging:

	2020	2019
Depreciation	0	0
Minister's salaries		191,565
Administration staff salaries		266,879
Staff pensions		8,819
Accountancy fees	2,760	2,360

### 3) Taxation Status

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gain Act 1992 to the extent that these are applied to its charitable objects.

## RISING BROOK BAPTIST CHURCH

### Notes to Financial Statements For the year ended 31 December 2020 continued

#### 4) Tangible Fixed Assets

	Plant & Machinery RBH(C&C) Ltd £	Fittings & Furniture £	Total £
<b>Cost or valuation</b>			
At 1 January 2020	938	136,410	137,348
Additions	-	-	-
Disposals	-	-	-
At 31 December 2020	<u>938</u>	<u>136,410</u>	<u>137,348</u>
<b>Depreciation</b>			
At 1 January 2020	527	136,410	136,937
Eliminated on disposals	-	-	-
Charge for the year	-	-	-
At 31 December 2020	<u>527</u>	<u>136,410</u>	<u>136,937</u>
<b>Net Book Value</b>			
At 31 December 2020	<u>411</u>	<u>0</u>	<u>411</u>
At 31 December 2019	<u>411</u>	<u>0</u>	<u>411</u>

## RISING BROOK BAPTIST CHURCH

### Notes to Financial Statements For the year ended 31 December 2020 continued

#### 5) Debtors

	2020	2019
	£	£
Debtors	6,092	5,475
Income tax recoverable	8,599	11,080
DFN Transactions	2,970	2,898
Prepayments	<u>9,388</u>	<u>12,812</u>
	<u>32,265</u>	<u>32,265</u>

#### 6) Creditors

	2020	2019
	£	£
Accruals	15,061	19,199
Creditors (Rising Brook Hosp (C+C) Ltd)	2,100	2,100
Credit Card	3,441	
PAYE	<u>8,311</u>	<u>9,230</u>
	<u>28,914</u>	<u>30,529</u>

#### 7) Designated Funds

	2020	2019
	£	£
Building Fund	34,917	12,434
Gambia Projects	12,666	3,880
Youth Projects	2,773	2,412
Other Overseas Projects	8,520	17,170
Local Projects	48,165	42,686
Other (Held on Behalf of Others)	<u>1,895</u>	<u>4,462</u>
	<u>108,936</u>	<u>83,044</u>

#### 8) Reserves

	Totals £	Unrestricted Funds £	Designated Funds £	RBH(C&C) Ltd £	Members Fees £
<b>At 1 January 2020</b>	<b>141,395</b>	<b>62,681</b>	<b>83,044</b>	<b>(4,520)</b>	<b>190</b>
<b>Surplus/(Deficit) for the year</b>	<b>67,043</b>	<b>67,043</b>			
<b>Designated Fund Movement/transfers Between funds</b>	<b>29,483</b>	<b>3,591</b>	<b>25,892</b>		
<b>At 31 December 2020</b>	<b>237,921</b>	<b>133,315</b>	<b>108,936</b>	<b>(4,520)</b>	<b>190</b>

## RISING BROOK BAPTIST CHURCH

For the year ended 31 December 2020 continued

### 9) Capital Commitments

At 31 December 2020 there were no capital commitments for which contracts had been placed or amounts authorised by the Directors.

### 10) Employee Number and Costs

	2020	2019
Ministers & Directors	9	9
Support & Administration	19	19
	<u>28</u>	<u>28</u>

No employee earned £40,000 p.a. or more.

Aggregate amounts paid in respect of:

	2020	2019
	£	£
Wages	448,127	454,369
Social Security costs	26,981	30,106
Pension costs	11,881	8,764
	<u>486,989</u>	<u>493,239</u>

No Director has received remuneration or benefits in kind from the Church during the year other than the Ministers.

## RISING BROOK BAPTIST CHURCH

### Detailed Income Expenditure Account For the year ended 31 December 2020

	2020	2019
	£	£
<b>Incoming Resources</b>		
Giving – Regular	334,631	336,769
Giving – Loose Bag	5,779	29,624
Giving – One-offs £1,000+	42,200	34,548
Giving Gift Aid	98,050	92,493
Sundry Income	7,645	8,159
Café & Catering Income	19,028	91,675
Room Booking Income	16,567	44,358
Gifts from Mission Partners	3,751	4,121
Community Outreach	1,328	13,165
CYF Income	8,539	10,454
Grant Income	56,342	25,133
Government Grants	75,405	-
Library Income	900	4,541
New Site Income	-	8,333
Leadership School	2,894	5,441
Discipleship Income	7,082	6,510
Work Done for Others	55,070	21,473
Thank Offering	10,000	23,552
Released from Network Pot	-	<u>1,757</u>
	<u>745,211</u>	<u>762,106</u>
<b>Resources Expended</b>		
Salaries & Wages	486,989	493,239
Ministers & Staff Training	2,503	7,478
Minister & Staff Expenses	5,912	6,825
Intern Costs	-	-
Sunday Services	2,554	9,267
Online Church	290	414
Events	721	2,989
Community Outreach	1,172	13,207
CYF Expenditure	7,312	7,855
Pastoral Care	350	437
Discipleship & Clusters	4,913	5,291
Local & Global Mission	38,274	38,778
Hospitality	652	1,689
Centre Ministry	727	1,379
Marketing & Communications	6,617	7,988
IT Costs	4,201	7,283
Subscriptions	3,636	3,276
Professional Fees	14,186	14,401
Rent & Rates	7,372	7,570
Utilities	28,589	37,613
Facilities Maintenance & Cleaning	14,793	22,126
Minibus	1,784	970
Photocopier, Stationary Etc	19,657	19,841
Telephone & Wifi	4,795	4,684
Library	77	1,343
Grant Expenditure	5,381	-

## RISING BROOK BAPTIST CHURCH

### Detailed Income Expenditure Account Continued For the year ended 31 December 2020

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Safeguarding	461	507
Leadership School	2,894	5,441
Café & Catering Non-staff Costs	10,587	41,962
Conferencing Non-staff Costs	105	1,018
Miscellaneous	664	159
New Site	-	4,830
	<u>678,168</u>	<u>769,860</u>
Net expenses over receipts to be carried forward	<u>67,043</u>	<u>(7,754)</u>

This page does not form part of the statutory financial statements.