

# **Poulner Baptist Chapel**

**A Charitable Company  
Limited by Guarantee**

## **Annual Report and Financial Statements for the Year Ending 31 December 2022**

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**Poulner Baptist Chapel**  
**A Charitable Company**  
**Limited by Guarantee**

COMPANY and CHARITY INFORMATION  
FOR THE YEAR ENDED 31 December 2022

**DIRECTORS/TRUSTEES:**

Adam Skirton  
Andrew Clarke  
Susan Baker (appointed February 2022)  
Ian Turner

Andrew Ostler (term of office ended February 2022)  
Brian Wareham (term of office ended March 2023)  
Liz Kynaston

**SECRETARY:** Andrew Clarke

**REGISTERED OFFICE:** Linford Road, Hangersley  
Ringwood, Hampshire BH24 3HZ

**COMPANY REGISTERED NUMBER** 07448613

**REGISTERED CHARITY NUMBER** 1139509

**ACCOUNTANTS:** Kimball Smith Limited  
Brewery House  
High Street, Twyford  
Winchester, Hampshire SO21 1RG

**Poulner Baptist Chapel**  
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REPORT OF THE DIRECTORS / TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors/Trustees present their report with the financial statements of the company for the year ended 31 December 2022.

**Principal Activities**

Following the Coronavirus pandemic, activities within the building were curtailed for most of 2021, we returned to “normality” for 2022, although a number of changes were made – such as livestreaming some services/events - either online via YouTube, Zoom and other platforms.

The principal activities of the charitable company during the 2022 were:

- Organising services for the purpose of Christian worship and learning as appropriate - in the building, online or out of doors.
- Arranging children’s, young people’s and family activities within a safe environment.
- Offering support to individuals with whom the church has contact from time to time, giving mentoring, comfort, help and encouragement as the needs arise.
- Supporting overseas works of a similar nature in various parts of the world.
- Working with other local churches for combined activities where this is beneficial to church members and/or the community at large.

**Achievement and Performance**

Having got back to most regular events in the building following the various restrictions imposed by COVID regulations, we continue to welcome a diverse congregation to our events, with specific events for families, ladies, older folk, children and youth. Numbers are less than pre-lockdown but are increasing with most coming back “in person”

We began the year with a dangerous failure of the small hall roof which had to be stripped and completely rebuilt. This limited some activities – but the work was completed in May at a cost of just under £30,000 (see Appendix C)

We held three formal Members’ Meetings which kept Members informed of major matters – such as proposals to recruit an Associate Pastor to replace the longstanding vacancy (Assistant Pastor – Families and Children). A weekly Bulletin is also produced with up-to-date information about forthcoming events etc. as well as using social media (Facebook) to keep our community and church goers informed.

We upgraded our church branding and website which reflected the family friendly church that we are. Many comments from other churches and the community have been very positive.

Currently there are five employees - the Senior Pastor, the Administrator, the Caretaker / Facilities Manager (part-time) and a Youth and Children's Worker. Additionally there is a part-time (1 day per week) social media support worker who assists with the filming, editing and uploading of our online services. There were two voluntary Assistant Pastors (one of whom retired in February 2021) and one voluntary Pastoral Assistant. We are currently recruiting for the vacant Associate Pastor role.

Numbers are encouraging for activities for children and young people. PowerUp Kids Club, PowerUp+ Youth Club and PowerUp minis during the week and the various groups on Sundays are proving fruitful as we share the good news of Jesus with the children. The parent/carer and toddler group (formerly Poppets and now Pop up 'n Play) has begun and is proving popular. We have also held a number of "Family Fun Days" which have proved worthwhile.

'Food for Thought' - which is a lunch followed by a short service has met throughout the year. Numbers are down compared with before lockdown but those that do come along are enjoying a series of talks entitled "Eating with Jesus" as well as a two-course lunch and a quiz or something similar. We recently enjoyed a performance from the local Poulner Junior School choir.

The Mission Group continues to deal with our mission focus – both at home and overseas – with particular emphasis on those individuals and Mission organisations that, as a church, we provide significant support (see also Appendix B). We continue to "meet" with our overseas mission partners via Zoom - and they have been able to benefit from our online services. Our Mission Partners in Zimbabwe visited us during October. We also supported the annual Shoebox appeal at Christmas.

The Trustees have updated a few of its policies during the year, including those relating to safeguarding and pastoral care. We are committed to complying with the regulations that apply to us as a Charitable Company – including health and safety, food hygiene and safeguarding.

We worked together with other local churches on various events and at Christmas in distributing HOPE magazine to 90% of every home in Ringwood, commemorating the late Queen's Platinum Jubilee with a special publication of Mark's gospel which included poems, pictures etc from local children and in providing Easter and Christmas food bags for needy families. During the year we have partnered with Empower (a local company) to set up a hardship fund (see Note 6 – Appendix A) to provide support for families – generally via the local schools.

The Leadership Team (which includes the Trustees) wish to express their thanks to the staff, the team of volunteers (about 90) that make what happens happen, the Members for their support, those that attend the various events, those who give sacrificially to provide the financial resources needed – but most of all to God Himself, without Whom nothing worthwhile would have happened.

## Financial Position

The Directors / Trustees have reviewed the financial position on the three revenue funds (further details are in the Financial Statements and the Appendices of this report) and note the following:

General Fund: As can be seen from Appendix A the performance on the General Fund in 2022 resulted in a small deficit of £6,965 – mainly because of a shortfall in general unrestricted giving in the latter part of the year. A further £20,000 was transferred to the Property Fund to cover part of the cost of the renewal of the small hall roof.

Mission Fund: This Fund deals with the church's support for overseas and home mission. Taking one year with another it spends according to its income and the surplus at the end of 2022 will be used to support relevant mission activity in future years. Further details are in Appendix B.

Property Fund: This fund was established in 2015 to cover the costs of any major property and equipment related issues. Spending from this fund needs the specific approval of Directors / Trustees (see also Appendix C). Major costs were incurred in 2022 to reroof the small hall which has suffered from rotting and twisted roof timbers – with an element of the cost (£20,000 out of a total of £29,500) being met by the General Fund.

## DIRECTORS

The directors, who are also trustees, shown below have held office during the period 1 January 2022 to the date of this report

Adam Skirton  
Andrew Clarke  
Susan Baker (appointed February 2022)  
Ian Turner

Andrew Ostler (term of office ended February 2022)  
Brian Wareham (term of office ended March 2023)  
Liz Kynaston

## LIMITED BY GUARANTEE

The company is limited by guarantee and the members have a liability of a maximum of £10 per member if the charity should be wound up whilst he or she is a member, for the payment of charity's debts and liabilities.

This report has been prepared in accordance with the special provisions of the Companies Acts relating to small companies.

## RISK MANAGEMENT STATEMENT

The Directors / Trustees acknowledge their responsibility to identify, assess and manage risks. There is a risk management policy which sets out the process for identifying risks. All major risks are assessed on an event basis for one-off events and reviewed at least annually for the routine activities.

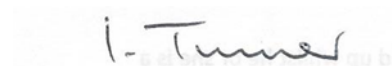
## PUBLIC BENEFIT STATEMENT

The charity's objects for the public benefit are to advance the Christian Faith in accordance with the statement of faith in Ringwood, Hampshire and in such other parts of the world as the Trustees may from time to time think fit and to fulfil such other purposes as are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

The Church rules include: "The Church shall be committed to worldwide missionary enterprise and a percentage (normally 20%) of its general income shall be allocated to the support of mission activity in the UK and overseas". The accepted split between the Mission Group's responsibility and "local evangelism" is 17% and 3% respectively - based on actual unrestricted income (including Gift Aid) in the previous year. So - based on relevant income in 2021 - the amount designated for the Mission Group in 2022 was £33,840 (see Appendix B) and for "local evangelism" £5,970. Taking the cost from the various expenditure heads (catering, books etc, service expenses, local evangelism etc) events such as the Alpha courses, the HOPEgospel, Life Discovery, provision of food bags at Easter and Christmas and Light Parties the total comes to just over £7,000 – a "surplus" of just over £1,000, which "balances" the "shortfall" of £710 in 2021

Specific grants to relieve individual hardship are considered by the pastors and elders as and when the need arises. During the year we have partnered with Empower (a local company) to set up a hardship fund (see Note 6 – Appendix A) to provide support for families – generally via the local schools

ON BEHALF OF THE DIRECTORS / TRUSTEES:

A handwritten signature in black ink, appearing to read "I. Turner". The signature is written in a cursive style and is positioned above a faint, light blue rectangular stamp.

Director / Trustee

Date: 3 April 2023

**Poulner Baptist Chapel**  
**A Charitable Company**  
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Statement of Financial Activity - Year to 31 December 2022								A detailed breakdown of the figures for 2021 is shown on the next page.
		Revenue Funds						
	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Capital Fund	Total All Funds	Total Funds 2021
		£	£	£	£	£	£	£
<b>Incoming Resources</b>								
Incoming resources from generated funds								
Voluntary income	1	125,716	66,340	129,854	321,910		321,910	302,492
Activities for generating funds	2	925			925		925	1,906
Investment income		216			216		216	5
Incoming resources from charitable activities	3	12,995			12,995		12,995	5,410

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***Previous Year's Comparative Figures***

Statement of Financial Activity - Year to 31 December 2021									
		Revenue Funds							
		Unrestricted Funds	Designated Funds	Restricted Funds		Total Funds	Capital Fund	Total All Funds	Total Funds 2020
		£	£	£		£	£	£	£
Incoming Resources									
Incoming resources from generated funds									
Voluntary income		164,099	33,840	104,553		302,492		302,492	263,334
Activities for generating funds		1,906				1,906		1,906	166
Investment income		5				5		5	67
Incoming resources from charitable activities		5,410				5,410		5,410	2,493
Total incoming resources:		171,420	33,840	104,553		309,813	0	309,813	266,060
Resources Used									
Costs of generating funds									
Costs of generating voluntary income		2,040				2,040		2,040	158
Charitable activities		163,542	34,424	94,118		292,084	65,000	357,084	574,317
Governance costs		3,022				3,022		3,022	2,533
Total resources used:		168,604	34,424	94,118		297,146	65,000	362,146	577,008
Net incoming/outgoing resources:		2,816	(584)	10,435		12,667	(65,000)	(52,333)	(310,948)
There were no other recognised gains or losses									
Net movement in funds:		2,816	(584)	10,435		12,667	(65,000)	(52,333)	(310,948)
Total Funds Brought Forward:		50,899	11,947	12,900		75,746	975,000	1,050,746	1,361,693
Total Funds Carried Forward:		53,715	11,363	23,335		88,413	910,000	998,413	1,050,745
Represented by:									
Revenue Funds									
General Fund		53,715		11,607		65,322		65,322	60,743
Mission Fund			6,814	1,215		8,029		8,029	7,398
Property Fund			4,549	10,513		15,062		15,062	7,604
Total Revenue Funds:		53,715	11,363	23,335		88,413		88,413	75,745
Capital Fund							910,000	910,000	975,000
Total All Funds		53,715	11,363	23,335		88,413	910,000	998,413	1,050,745



**Poulner Baptist Chapel**  
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<b>Balance Sheet as at 31 December 2022</b>						
						<i>As at 31 December 2021</i>
	Notes	£	£	£		£
<b>Fixed Assets</b>	12			845,020		910,020
<b>Current Assets:</b>						
Debtors	13	4,983				6,867
Cash at Bank and in Hand	14	<u>91,483</u>				87,306
			96,466			94,173
<b>Liabilities:</b>						
Creditors falling due within one year	15		<u>6,233</u>			5,780
				<u>90,233</u>		88,393
<b>Total Assets less Current Liabilities:</b>				935,253		998,413
<b>Liabilities:</b>						
Creditors falling due after more than one year				0		0
<b>Total Net Assets less Liabilities:</b>				<u>935,253</u>		<u>998,413</u>
<b>Represented by:</b>						
Revenue Funds:						
General Fund	Appendix A		82,998			65,322
Mission Fund	Appendix B		4,734			8,029
Property Fund	Appendix C		<u>2,521</u>			15,062
				90,253		88,413
Capital Fund	12			845,000		910,000
<b>Total Funds:</b>				<u>935,253</u>		<u>998,413</u>

The notes on pages 11 to 15 form part of these financial statements

**Poulner Baptist Chapel  
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STATEMENT BY DIRECTORS / TRUSTEES

The 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 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 who are also trustees acknowledge their responsibilities for:

- (a) ensuring the company keeps accounting records which comply with the Companies Acts and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of the Companies Acts relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with other relevant regulations.

The financial statements were approved by the Directors / Trustees on 3 April 2023 and were signed on their behalf by a Trustee and the Treasurer.

We confirm that as directors and trustees we have met our duty in accordance with the Companies Acts to:

- ensure that the company has kept proper accounting records;
- prepare financial statements which give a true and fair view of the state of the company as at 31 December 2022 and of its activities for that period in accordance with Section 1A of Financial Reporting Standard 102 (effective January 2016); and
- follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the financial statements.



Director (Treasurer) 3 April 2023

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**ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard 102 (effective January 2016).

**Tangible fixed assets**

Depreciation is provided at appropriate annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter. See also note 12 below.

**Pension costs and other post-retirement benefits**

The Company complies with the requirements of the Workplace Pension Regulations but does not operate a pension scheme of its own – contributions from employees and the Company are paid into approved pension funds.

**Going Concern**

The accounts have been prepared on a going concern basis on the assumptions that the charity will continue to receive financial support from various sources as and when required.

**Reserves:**

The Directors/Trustees believe that the Charitable Company should hold sufficient balances on its general account to allow it to continue operating even if there was a significant reduction in the level of giving.

The Directors/Trustees believe that the minimum level of these balances should be the equivalent of three months' operating costs on general (not specifically funded) activity calculated and reviewed annually. On the basis of expectations for expenditure for 2023 this will be in the order of £52,000. The balance on unrestricted and designated funds at the beginning of 2023 was £43,400 – depleted in 2022 because of the unexpected expenditure on the small hall roof (see Appendices A C). The Directors/Trustees expect to increase the level of reserves during 2023..

**Poulner Baptist Chapel**  
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NOTES TO THE FINANCIAL STATEMENTS

**1. Voluntary Income:**

This includes sums recovered under Gift Aid arrangements. The total amount for all Funds for 2023 is £47,340 (£47,611 in 2021).

**2. Activities for generating funds:**

This relates to sales of books etc.

**3. Incoming resources from charitable activities:**

The total includes income from the use of PBC's premises, miscellaneous donations and recharges.

**4. Costs of generating voluntary income:**

This relates to money spent on publicity. See also Appendix A note 13[i].

**5. Charitable activities:**

PBC spends the money it receives in meeting its Objects as defined in its Constitution. Further analysis of spending can be found in the Appendices.

**6. Governance costs:**

These are costs relating to legal and accounting costs and are made up as shown

<b>Audit and legal fees</b>	<b>£</b>	<b>2021 (£)</b>
DBS checks	508	356
Accounts inspection	725	625
Copyright etc fees (songs etc)	1,426	1,392
Stewardship	500	500
Other	461	149
	<b>3,620</b>	<b>3,022</b>

**7. Total Funds Carried Forward:**

The balance on the Unrestricted Funds relates to the General Fund (see Appendix A) and the balances on the Restricted Funds are as shown:

	£	2021 (£)
General Fund (see Appendix A)	43,748	11,607
Mission (Group) Fund (see Appendix B)	3,030	1,215
Property Fund (see Appendix C)	0	10,513
	46,778	23,335

The balances on Designated Funds are as shown:

	£	2021 (£)
General Fund (see Appendix A)	12,500	0
Mission (Group) Fund (see Appendix B)	1,704	6,814
Property Fund (see Appendix C)	2,521	4,549
	16,725	11,363

**8. Capital Fund:**

The balance of the Fund is £845,000 and represents the written down value of the Freehold Building (see also note 12 below).

**9. Taxation:**

No liability to UK corporation tax arose on ordinary activities for the year ended 31 December 2022 as this is a registered charity.

**10. Transactions with Directors:**

One of the Directors / Trustees (Adam Skirton) is employed by the Charity under terms approved by the Charity Commission and he received emoluments (including employer's oncosts) of less than £50,000 (2021: less than £50,000). No sums were paid to other Directors / Trustees for their work as a Director / Trustee.

The Company complies with the requirements of the Workplace Pension Regulations but does not operate a pension scheme of its own – contributions from employees and the Company are paid into approved pension funds.

**11. Ultimate controlling party:**

The charitable company is under the control of its members and no one member has sufficient voting rights to control it. In accordance with Sections 790M & 790ZA of the Companies Act 2006, Adam Skirton (Director / Trustee and Senior Pastor) has been designated as the Person with Significant Control.

## 12. Fixed Assets:

There are two classes of fixed assets shown in the table below. There is no depreciation charged to the revenue funds in 2022.

The freehold of the building is held by Church Growth Trust, who have agreed that the asset value should be shown in PBC's accounts. It has been agreed with them (and the Company's Independent Accounts Examiner) that the asset value should be written down over 20 years. As the final payments in respect of the asset were made in 2015 and all loans also repaid in that year, depreciation has been backdated to 2016. The charge in 2020 was £321,277 and will be £65,000 per annum thereafter. This depreciation is shown in the Capital Fund (see also note 8 above).

<b>Assets 2022</b>	Freehold Property	Digital sound desk	Live- streaming etc equipment	Office equipment	Other Church equipment	Total
<b>Cost</b>	£				£	£
As at 1 January 2022	1,296,277	4,323	31,027	2,582	13,306	1,347,515
Additions						0
Disposals						0
As at 31 December 2022	1,296,277	4,323	31,027	2,582	13,306	1,347,515
<b>Depreciation</b>						
As at 1 January 2022	386,277	4,318	31,022	2,577	13,301	437,495
Charged in year	65,000					65,000
On disposal						0
Met from gifts/donations						0
Met from General Fund						0
As at 31 December 2022	451,277	4,318	31,022	2,577	13,301	502,495
<b>Net Book Value</b>						
<b>As at 31 December 2022</b>	<b>845,000</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>845,020</b>
As at 31 December 2021	910,000	5	5	5	5	910,020

**13. Debtors:**

Debtors are made up as show.

All amounts due have been received by the date of this report.

	<u>£</u>	<u>2021 (£)</u>
HMRC - Gift Aid	3,794	3,706
NHS Baby clinic	280	2,500
Other	909	661
	4,983	6,867

**14: Bank and cash balances:**

These are made up as shown.

The Stewardship Deposit Account was closed in June 2022 and a deposit of £13,628 was made with Kingdom Bank Limited.

	<u>£</u>	<u>2021 (£)</u>
CAF Current Account	35,910	9,945
CAF Deposit Account	41,688	63,693
Lloyds Current	168	0
Kingdom Bank deposit	13,677	
Stewardship Deposit Account	0	13,628
Cash	40	40
	91,483	87,306

**15. Creditors:**

Those falling due within one year are made up as shown.

All amounts due have been paid by the date of this report.

There are no creditors falling due after more than one year.

	<u>£</u>	<u>2021 (£)</u>
Special Mission Gifts	4,507	2,721
Other	1,726	3,059
	6,233	5,780

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**Independent Examiner's Report to the trustees/directors of the charitable company for the year ended 31 December 2022**

**Report of the Independent Examiner to the trustees/directors on the accounts of the Charitable Company**

I report on the financial statements of the Charitable Company (Charity) which have been prepared in accordance with the Charities Act 2011 and Section 1A of Financial Reporting Standard 102 effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, under the historical cost convention and the accounting policies set out in these accounts.

**Respective responsibilities of trustees/directors and examiner**

As described in these accounts the Charity's trustees/directors are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, 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 given by the Commission under section 145(5)(b) of the 2011 Act.
- to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees/directors concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities' legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.



The procedures undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees/directors in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtained assurances from the trustees/directors of all material matters.

### **Independent Examiner's Statement, report, and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that:

no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with the Charities Acts and the Companies Acts,

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Acts and the Companies Acts.

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

The date upon which my opinion is expressed is 1 August 2023

A handwritten signature in black ink that reads "Ken Stratton". The signature is written in a cursive style and is underlined with a single horizontal line.

Ken Stratton FMAAT  
Kimball Smith Limited, Brewery House  
High Street, Twyford  
Winchester, Hampshire SO21 1RG

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APPENDICES

The appendices provide a more detailed analysis of the income and expenditure on the three revenue accounts of the Charitable Company. They are in a similar format as the draft Financial Statements presented to the Members in March 2022.

They do not form part of the Statutory Financial Statements.

There are three appendices:

Appendix A:	General Fund
Appendix B:	Mission Fund
Appendix C:	Property Fund.

**Poulner Baptist Chapel**  
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General Fund 2022					
	Unrestricted	Designated / Restricted	Total	Note	2021
	£	£	£		£
<b>Income:</b>					
General giving	147,758		147,758	1	165,133
Associated Gift Aid	31,798		31,798	2	32,807
	179,556		179,556		197,940
less designated for Mission Group	33,840		33,840	3	33,840
Available for general use	145,716		145,716		164,100
Interest on bank deposits	216		216		5
Gifts for employee costs		31,863	31,863	4	30,046
Community Fund		1,625	1,625	5	1,875
Crisis Fund		28,200	28,200	6	3,113
Live streaming project					20,766
HOPEgospel		7,431	7,431	7	
Christmas Offering		10,656	10,656	8	380
Other gifts, donations etc		3,777	3,777	9	3,604
Love Ukraine		18,905	18,905	10	
<b>Total income:</b>	<b>145,932</b>	<b>102,457</b>	<b>248,389</b>		<b>223,889</b>
<b>Net Expenditure:</b>					
Employees	98,570	31,863	130,433	4	125,854
Premises	15,444		15,444	11	14,275
Transport	753		753	12	0
Administration etc	20,162		20,162	13	23,872
Crisis Fund		13,754	13,754	6	
HOPEgospel		7,431	7,431	7	
"Ministry" and Outreach	6,342		6,342	14	8,398
Catering etc	3,371		3,371	15	1,529
Youth and Children	3,627		3,627	16	3,557
Audit and legal fees	3,620		3,620	17	3,022
Live streaming project			0		31,022
Community Fund		1,453	1,453	5	
Christmas offering (2021)	0	1,000	1,000	8	
Love Ukraine		245	245	10	
Other Expenses	1,008	2,070	3,078	18	7,782
<b>Total net expenditure:</b>	<b>152,897</b>	<b>57,816</b>	<b>210,713</b>		<b>219,311</b>
Net Position [surplus/(deficit)]	(6,965)	44,641	37,676		4,578
Transfer to Property Fund	20,000		20,000	19	
Balance brought forward 1 January:	53,715	11,607	65,322	20	60,744
<b>Balance carried forward 31 December:</b>	<b>26,750</b>	<b>56,248</b>	<b>82,998</b>	<b>20</b>	<b>65,322</b>

The notes are on the next pages.

## Notes to the General Fund:

1. General giving is that which has not been designated for any particular use.
2. Gift Aid is claimed from HMRC according to the regulations that apply. Where gifts have been made for specific purposes, any appropriate Gift Aid has been included in that amount (such as Employee costs – see note 4 below).
3. As agreed by the Trustees, the amount designated for the Mission Group is 17% of the previous year's unrestricted general giving (see also the Public Benefit Statement on page 6)
4. Salaries includes employer's oncosts (including pensions – PBC is fully compliant with the regulations on workplace pensions). Some choose to give specifically to the cost of salaries and the figure here includes the appropriate Gift Aid. The detail of how employee costs are made up is:

<b>Employees:</b>	<u>£</u>	<u>2021 (£)</u>
Salaries (incl. Employer's NI, pension etc)	129,576	124,886
Staff travelling and subsistence	857	968
	130,433	125,854
<u>less</u> specific	31,863	30,046
	98,570	95,808

5. Specific gifts have been received for the Community Fund. The balance on the fund at end December 2022 is £3,956 – see also note 20 below. Spending from the fund includes that relating to the Party in the Park and inflatable fun days.
6. £28,200 of the amount received came from EMPower – of which £12,554 has been spent in supporting local schools, leaving a balance of £15,646 to be spent in 2023 as the need arises. There is also a small balance on PBC's own Crisis Fund - see also note 20 below.
7. The overall cost of the HOPEgospel was £9,263 – of which £7,431 was met by contributions by local churches and individuals. The balance of £1,832 was met from PBC's Local Evangelism budget (see note 14 below).
8. The expenditure of £1,000 relates to the Christmas offering for 2021 which was designated for Counselling Together. The income relates to the 2022 offering which is for pump priming the provision of a financial awareness support worker for the local community. The fund remains open in 2023 for further donations. See also note 20 below.
9. This includes regular church activities for which a nominal charge is made – such as Food for Thought, Pop-up 'n' Play etc. and other unspecified donations. See also note 20 below
10. Gifts have been given to support refugees from Ukraine. A £12,500 gift was given to PBC and designated for this purpose. Further restricted gifts (£6,405) have been received – of which expenses in 2022 have been paid. See also note 20 below.

11. Premises costs are made up as shown below. The majority of the income is from the NHS for the childcare clinics on Wednesdays and Fridays – this was more than expected and indicates why the net budget was underspent (see paragraph 3.10 above).

<b>Premises:</b>	<u>£</u>	<u>2021 (£)</u>
Maintenance etc	8,115	6,070
Energy, water etc	10,593	8,885
Equipment	3,956	2,844
	22,664	17,799
<u>less</u> "use of PBC" income	7,220	3,524
	15,444	14,275

12. Costs shown here are for minibus hire for trips to airports for the Moldova mission trip (agreed by Trustees to be paid from General Fund).

13. Administration costs are made up as follows:

<b>Administration etc.</b>	<u>£</u>	<u>2021 (£)</u>
Book, publications, tracts, leaflets and printing:	4,754	4,057
Postage, telephones, stationery	6,700	7,354
Publicity (see note [i] below)	103	2,040
Insurances	3,913	4,705
Office equipment and IT	6,717	7,622
	22,187	25,778
<u>less</u> sales of books etc	2,025	1,906
	20,162	23,872

Note [i] 2021 includes £1,424 as a consultancy fee to help in updating PBC's websites, social media sites, leaflets, fliers and general publicity so that it is co-ordinated and presents a consistent image. It was specifically funded.

14. Expenditure on "Ministry" and Outreach costs is made up as follows. "Local outreach events" includes Alpha courses, Life Discovery, the provision of food bags at both Easter and Christmas (to which the majority of the gifts applies) and PBC's share of the cost of the HOPEgospel (see note 7 above and which accounts for the overspend on the budget).

<b>"Ministry" and Outreach</b>	<u>£</u>	<u>2021 (£)</u>
Visiting speakers	1,573	870
Service expenses	2,068	1,859
Local outreach events	6,018	3,069
	9,659	5,798
<u>less</u> specific gifts	3,317	900
	6,342	4,898

15. There were more "with food" events in 2022 than expected – which resulted in an 50%overspend on the budget (does not include *Food for Thought* for which a charge is made).

16. Costs associated with youth and children's work (Sundays and PowerUp etc clubs in the week) - including such events as Dreaming the Impossible, SPREE and Westbrook/Not Westbrook, but excluding Pop up and Play, are included below:

<b>Youth and Children</b>	<u>£</u>	<u>2021 (£)</u>
Expenses	4,985	4,543
<u>less</u> income from activities	1,358	986
	3,627	3,557

17. Audit and legal expenses are made up as set out below. The figure for Copyright etc fees includes those associated with live streaming services.

<b>Audit and legal fees</b>	<u>£</u>	<u>2021 (£)</u>
DBS checks	508	356
Accounts inspection	725	625
Copyright etc fees (songs etc)	1,426	1,392
Stewardship	500	500
Other	461	149
	3,620	3,022

18. The restricted element of Other Expenses includes those associated with matters referred to in note 9 above. The detail of unrestricted expenditure is as follows:

<b>Other Expenses</b>	<u>£</u>	<u>2021 (£)</u>
Volunteer expenses	395	946
Subscriptions (incl. Evangelical Alliance)	473	424
Training	88	230
Depreciation (see note [i])		3,865
Misc / other	52	350
	1,008	5,815

Note [i] For 2021, Trustees approved the purchase of a digital sound desk (total cost £4,323) which was to be depreciated over five years, with a part year in 2020. In the event, because of the surplus in 2021 it has been possible to meet the cost of the annual depreciation (£860) and accelerate the remaining years' depreciation (£3,005).

19. Trustees approved the transfer of £20,000 to the Property Fund to cover the deficit caused by the unexpected spend on the small hall roof.

20 The balances on the designated/restricted element of the General Fund are as follows:

	<u>£</u>
Christmas 2022 (see note 8 above)	10,656
Crisis Fund (see note 6 above)	15,568
Community Fund (see note 5 above)	3,956
<i>Love Ukraine</i> - designated	12,500
<i>Love Ukraine</i> - restricted	6,160
Proceeds from sale of van and minibus	4,576
Other (see note [i] below)	2,832
	56,248

Note [i] This represents sums given but not yet used for such matters as *Love Ringwood*, Food for Thought and Pop up 'n' Play.

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<b>Mission (Group) Fund 2022</b>					
	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	<b>Note</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
<b>Income</b>					
Designated element of general giving (including Gift Aid)	33,840		33,840	1	33,840
Special appeals and specific gifts		32,809	32,809	2	34,990
Moldova mission trip		4,273	4,273	3	
Harvest Offering		2,175	2,175	4	2,320
<b>Total income:</b>	<b>33,840</b>	<b>39,257</b>	<b>73,097</b>		<b>71,150</b>
<b>Expenditure</b>					
General Mission support	36,705		36,705	5	34,424
Special appeals and specific gifts		30,994	30,994	2	33,775
Moldova mission trip	2,245	4,273	6,518	3	
Harvest Offering		2,175	2,175	4	2,320
<b>Total expenditure:</b>	<b>38,950</b>	<b>37,442</b>	<b>76,392</b>		<b>70,519</b>
Net Position [(deficit) / surplus]	(5,110)	1,815	(3,295)		631
Balance brought forward 1 January:	6,814	1,215	8,029		7,398
<b>Balance carried forward 31 December:</b>	<b>1,704</b>	<b>3,030</b>	<b>4,734</b>	6	<b>8,029</b>

**Notes to the Mission Fund:**

- See paragraph 4.2 above.
- The details of special appeals and specific gifts are as follows:

<b>Special Appeals and Specific Gifts</b> (includes Gift Aid where appropriate)	
	<b>£</b>
Matizas	25,964
Ukraine	4,000
Whalens	1,480
Tear Fund	425
Bible Society (from boxes)	319
Wycliffe	373
Adam Feake	208
Mary Melrose	40
	<b>32,809</b>

- The income is from those that went on the trip and other donations. The designated element of the Fund met other agreed costs (such as insurances).
- The Harvest offering was passed to John Matiza to support various UCCZ projects..



5. General support for mission is as follows:

<b>General Mission Support:</b>	<b>£</b>	<b><u>2021 (£)</u></b>
Regular donations:		
Matizas	6,495	7,020
Tanners		2,160
Acts 4 Sharing (A4S)	4,500	4,320
Partakers	4,500	4,320
Wycliffe (Leoma)	2,640	2,640
J & A Whalen	4,500	4,320
Gatehouses	1,890	1800
Mary Melrose	600	
Adam Feake	2,520	
SAT-7	2,640	660
	<b>30,285</b>	<b>26,580</b>
Other gifts		
Matizas - prescriptions		600
Matizas - UCCZ hospitals		500
Matizas - travel	1,030	
Zamuchiya (Zimbabwe)	100	
Matizas (Lay evangelist training)	1,000	
SMILE International	250	720
Acts 4 Sharing - electrical goods		214
Acts 4 Sharing - van repair		500
Solomon Nathaniel		750
30 days of prayer (Ramadan)		70
Jordan Whalen		2,280
Walk Through the Bible	300	300
Christmas Gifts	150	1,000
Adam Feak	1,000	
Wycliffe	450	
New babies (Whalen and Feake)	150	
Ukraine	1,200	
Partakers (Bibles for India)	100	
Other	690	910
	<b>6,420</b>	<b>7,844</b>
Total for year:	<b>36,705</b>	<b>34,424</b>

6. The balance on the restricted element of the Fund relates to gifts given for the Matiza's truck not paid over at 31 December 2022.

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- 1 This Fund was set up in 2015 by transferring the balance on the Building Fund to this Fund. Spend in 2022 relates to the small hall roof (details of which have been previously reported to Trustees) and upgrading internal Wi-Fi. The transfer from the General Fund was to cover the majority of costs in 2022 (see also note 19 in Appendix A) and to leave a small balance to cover any works required in 2023 or future years.
- 2 The details are as follows:

<b>Property Fund 2022</b>					
	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>		<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
<b>Income:</b>					
Donations received (including Gift Aid)		640	640		7,458
Total income	<b>0</b>	<b>640</b>	<b>640</b>		<b>7,458</b>
<b>Expenditure:</b>					
Small Hall roof	18,973	10,513	29,486		0
Internal Wi-Fi	3,055	640	3,695		
Total Expenditure:	<b>22,028</b>	<b>11,153</b>	<b>33,181</b>		<b>0</b>
Net Position [(deficit) / surplus]	(22,028)	(10,513)	(32,541)		7,458
Transfer from General Fund	20,000		20,000		
Balance brought forward at 1 January	4,549	10,513	15,062		7,604
<b>Balance carried forward 31 December:</b>	<b>2,521</b>	<b>0</b>	<b>2,521</b>		<b>15,062</b>