

# SITTINGBOURNE BAPTIST CHURCH

England & Wales · Charity number 1148652

## Details

**Status** Registered

**Legal form** Other

**Registered** 2012-08-20

**Register** [View on the Charity Commission register](#)

## Contact

**Address** Sittingbourne Baptist Church  
High Street  
Sittingbourne  
ME10 4AQ

**Phone** 01795420990

**Email** [OFFICE.MANAGER@SBC-CHURCH.ORG.UK](mailto:OFFICE.MANAGER@SBC-CHURCH.ORG.UK)

**Website** [www.sbc-church.org.uk](http://www.sbc-church.org.uk)

## Activities

**Objects:** THE PRINCIPAL PURPOSE OF THE CHURCH IS THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION. THE CHURCH MAY ALSO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

**Activities:** We provide: two worship services every Sunday; and weekly: Sunday morning groups for all ages from birth to 18 years, children's and youth clubs, a Parent & Toddler group, and a Contact Centre for estranged families ; and fortnightly: and a network of home study groups; and monthly: an open prayer meeting and meetings specifically for ladies, and another for men

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Kent

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £165,301 | £177,953    | -      | -         |
| 2023-12-31 | £179,983 | £190,553    | -      | -         |
| 2022-12-31 | £152,114 | £130,164    | -      | -         |
| 2021-12-31 | £146,480 | £122,855    | -      | -         |
| 2020-12-31 | £218,287 | £191,737    | -      | -         |

## Trustees

| Name                   | Role | Appointed  |
|------------------------|------|------------|
| ADRIAN CHEESMAN        |      | 2024-01-01 |
| Cresta Durojaiye       |      | 2025-01-01 |
| DAVID CASSE            |      | 2012-08-17 |
| Flavie Balliet         |      | 2026-01-01 |
| Lisa Jane Pennington   |      | 2023-11-19 |
| Paul Blake             |      | 2022-12-01 |
| Rev Nathan Gordon      |      | 2022-09-01 |
| Richard Sills          |      | 2021-01-01 |
| Sian Rebecca Ratchford |      | 2025-01-01 |
| Willem Zingstra        |      | 2023-11-19 |

**SITTINGBOURNE BAPTIST CHURCH**

England & Wales - Charity number 1148652

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
SITTINGBOURNE BAPTIST CHURCH

McCabe Ford Williams  
Chartered Accountants  
Building 1063  
Cornforth Drive  
Kent Science Park  
Sittingbourne  
Kent  
ME9 8PX

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**FOR THE YEAR ENDED 31 DECEMBER 2024**

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## **SITTINGBOURNE BAPTIST CHURCH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our Mission statement "Declaring Christ to people, Discipling people to Christ" captures the essence of our aim, to introduce people to a personal relationship with Jesus Christ and continuing to develop their knowledge and trust in Him. We are a Baptist Church in membership with the Baptist Union and the local expression of that, the South East Baptist Association. We are also actively involved in Churches Together in Sittingbourne. We are Evangelical in our belief and practice, proclaiming a Gospel of repentance toward God and faith in His Son Jesus Christ as Saviour and Lord. We practice believer's baptism by total immersion and acknowledge the entire Bible as God's Word, having supreme authority in matters of faith and conduct.

##### **Public benefit**

The Trustees confirm that they have complied with the duties in Section 17 (5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Our activities continue to serve both church members and the wider community. Ministries such as Café Church, Foodbank, Contact Centre, ABC Group, Street Outreach, and Youth Groups directly support individuals and families in Sittingbourne, providing practical help, spiritual guidance, and a welcoming environment.

We have referred to the Charity Commission general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

## **SITTINGBOURNE BAPTIST CHURCH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

The work of the Contact Centre still proves to be a valuable asset to which the church provides a safe place for children of separated parents to meet their separated parents, in a supervised place within the church on a Saturday morning.

Having employed a Full Time Youth Worker/Pastor in April we have seen a significant rise in our youth section. Sunday morning youth and children's activities and teaching has increased as well with a number of "younger families" joining the church, and children of members growing up. Under the Youth section the "Underground" Youth Club on a Friday evening is also growing, with a significant number of non-church teenagers, mainly friends of church youth. Our new Youth Pastor has also been visiting local primary schools by invitation, with the schools in return visiting us.

We also continue to run a "Mother and Toddler" group on a Monday morning in term times. This is better known as "A.B.C." = "Adults, Babies and Children.

Youth and Children's work continues on a Sunday morning and is run by our valued volunteers, as we have not yet been able to recruit a new Youth Worker, but trust in God that the right person will be appointed soon.

There are other groups that meet in church as well. Bright Hour on a Thursday afternoon for the 50+ age group. An Alcohol Anonymous Group Wednesday midday with child care facilities, as well as a Men's Fellowship, Ladies Afternoon Teas and a Youth Band which meets on a Thursday evening.

The church has registered as a welcome centre for Ukrainian refugees, but so far none had arrived. We also send a number of Christmas parcels to Eastern Europe each year. As a church we are very much a multi-national and multi-cultural congregation with people from many different countries worshipping with us, many from West Africa.

The church supports financially three of its members or former who are engaged in charitable work.

Groups mainly aimed at the elderly meet regularly in the church. These groups have proved valuable in providing fellowship for those who are elderly and living alone. The church has organised social activities open to all once a month, and these attract people who do not normally attend.

We have had a new Heating System installed as the previous one was over 70 years old, and we are sure that this will save us a lot in outgoings, though our finances remain very good despite a deficit recorded on the general funds in 2024.

The membership of the church at 31 December 2024 was 170.

##### **Fundraising activities**

We do not engage in fund raising activities other than asking our church members to tithe regularly.

##### **Administrators report**

Sittingbourne Baptist Church exists to glorify God, share the Gospel of Jesus Christ, and serve our local community through worship, fellowship, discipleship, and practical outreach. Our vision for 2024, introduced by our Minister, Nathan, was themed "Overflow" (Romans 15:13), focusing on living Spirit-filled lives that overflow in love, service, and witness.

## **SITTINGBOURNE BAPTIST CHURCH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Activities and achievements during the year**

The year began with the Deacons' Away Day at the Methodist Church lounge, dedicated to prayer, planning, and vision setting. Four new Deacons joined the team, and Link Deacons were appointed to oversee specific church groups. On the following Sunday, the congregation created Personal Vision Boards as a way of setting individual spiritual goals for the year.

In February, at the first Members' Meeting, the theme "Overflowing" was introduced to the church family, with emphasis on overflowing with the Holy Spirit. A new Youth Worker, Ricky Grovener, was appointed and welcomed, and the fourth Sunday of each month became an "All Age" service led by the Youth. Nathan and the Deacons also held a social gathering for newcomers and new members.

March saw our participation in Churches Together in Sittingbourne's Easter Walk of Witness and High Street service. Sittingbourne Baptist Church hosted refreshments, followed by Holy Communion. Four baptisms also took place this month.

In April, Ricky was inducted as Youth Leader, and our new Café Church opened, receiving a 5-star hygiene rating. In May, the church family joined together in prayer for a member of our leadership team who was unwell, and we are thankful to God for their healing and recovery. The Street Outreach Team purchased a mobile PA system, and a Crochet Group was launched. June was designated Holy Spirit Month, with House Groups paused to allow the whole church to attend a Holy Spirit course led by Nathan.

In July, we held Compassion Sunday, with guest speaker Lisa Leaf from Brighton, which led to more children being sponsored. We also celebrated two baptisms and hosted a Back to Church service with Communion for those unable to attend regularly. The "Digging Deeper" Sunday Bible study moved back to Tuesday evenings, replaced by a "Stories of Faith" service.

In August, some of our youth attended the Limitless summer camp, Ricky's first as Youth Leader, and our Holiday Club was held the following week with the theme Science and the Bible.

In September, House Groups resumed. In October, Ricky hosted a visit from a local Scout group, introducing them to the baptistry.

#### **Thanks and Acknowledgements**

The Trustees express sincere thanks to all who serve faithfully in the church's ministries, including but not limited to:

- Contact Centre
- ABC Group (Adults, Babies & Children)
- Men's Fellowship
- Tech Team
- Alcoholics Anonymous
- Worship Team
- Café Church
- Ladies' Afternoon Teas
- Street Outreach Team
- House Groups
- Youth Groups
- Office Team
- Crochet Group
- Foodbank

We are grateful for every volunteer's dedication, time, and faithfulness in helping the church fulfil its mission.

## **SITTINGBOURNE BAPTIST CHURCH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **FINANCIAL REVIEW**

##### **Financial review**

In 2024, the members of Sittingbourne Baptist Church once again demonstrated faithful and generous support towards the church's ministry and activities. This commitment was particularly evident in the fundraising for a new cooker, which will benefit Café Church and other groups making use of the church facilities.

At the start of the year, the church held a total bank balance of £99,949, which included £7,953 in restricted funds (monies held for various church groups).

During the year, total income amounted to £165,301 against a budgeted target of £176,010. Expenditure totalled £178,097, compared to a budgeted target of £175,000.

This resulted in a pre-audit year-end deficit of £9,084..

At the close of the year, the church's bank balance stood at £100,963, of which £9,202 represented restricted funds (monies held for specific church groups).

The Trustees remain grateful for the ongoing financial commitment of the congregation, which enables the church to maintain and expand its ministry in Sittingbourne and beyond.

#### **FUTURE PLANS**

Looking ahead, the Trustees aim to:

- Restart the Street Pastors initiative, strengthening our presence in the community and offering practical and spiritual support to those in need.
- Plan for further upgrades and refurbishment of the church building to improve facilities for worship, fellowship, and outreach.
- Continue investing in our younger generations, through youth programmes, events, and discipleship opportunities.

We remain committed to prayerfully seeking God's guidance for the church's future, with the desire to see the congregation grow both spiritually and numerically, and for more people to become active members of the fellowship.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Organisational structure**

The church shall be served by not less than four and not more than twelve elected deacons. They shall not be under 21 years of age and shall be baptised church members. They shall have been members of Sittingbourne Baptist Church for at least one year. They shall be elected by ballot. A third of their number (or such as shall secure the retirement of all deacons every three years) shall retire annually, but shall be eligible for re-election. Nominations for the office shall be sent to the Church Administrator in writing, signed by a proposer and seconder, not less than four weeks before the election is to take place. Notice of the election must be given at public worship on the two Sundays preceding the church meeting. Nominees standing as deacons must receive the support of over 66% of the eligible members voting. Each year, after the election, the church officers shall appoint two of their number to act as church administrator and church treasurer, and these appointments shall be submitted to the church meeting for confirmation.

During the year the Trustees met on 12 occasions for business with 82% attendance.

## **SITTINGBOURNE BAPTIST CHURCH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

1) There is a risk that due to a slowdown in economy and other priorities our members reduce and stop giving entirely resulting in the church being unable to continue some or all of its activities.

##### **Mitigation/Contingency**

We regularly announce at services that offering boxes are available for giving to the church. We encourage all new and existing members to give on a regular basis by standing order enabling us to plan our income and expenditure using a predictable mechanism. We also manage the costs of each activity and group in the church in a careful way ensuring they are cost effective as well as being budgeted each year. We hold approximately 30% of our annual expenditure as cash in reserve in the event of income not being up to estimated amounts. We have also added a tracking percentage to a budget management report on a monthly basis to keep track of giving and expenditure. We also report regularly to the church meetings on the current state of income and expenditure. Electronic giving is being prioritised as a communication exercise to establish more regular income streams.

2) Safety of Vulnerable People: There is a risk that a child or vulnerable adult is exposed to some form of harm or abuse.

##### **Mitigation/Contingency**

All our volunteers who work with children and young people are DBS checked and renewed as they expire. We subscribe to the content and principles underpinning the Baptist Union Safe to Grow statement for Safeguarding children and young people in the local church. We have a designated charity trustee holding the position of Designated Person for Safeguarding who regularly liaises with the minister regarding any child safety issues raised by children, youth leaders, or other persons within the church. The Designated Person for Safeguarding is notified to the church members and attendees via a prominent notice on our noticeboard. We ensure those dealing with vulnerable adults are also DBS checked. We regularly discuss safeguarding at our leadership team meetings and undertake safeguarding training at relevant levels for those in position of leadership for young people and children.

3) Building Age and Condition: There is a risk that the age and condition of the church building causes significant expense due to emergency repairs resulting in the church becoming unsafe to use.

##### **Mitigation/Contingency**

We regularly assess the condition of the church facilities and replace ageing parts of the building to ensure the building is both economic to run in terms of heating and cooling as well as being fit for purpose. We budget on an annual basis to fund repairs of various systems to reduce the risk of expensive and unnecessary emergency expenditure. We delegate to a separate fabric committee the tasks to oversee the fabric matters of the church and to communicate their anticipated expenditure and needs to the leadership team on an annual basis. This risk surfaced during the 2019/20 financial year resulting in the church needing to dip into additional funds. Whilst we believe this was a one-off event, we will review the budget during the next budget planning round to ensure that any new known risks in this area are considered.

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Charity number  
1148652

## Trustees

|                     |                               |
|---------------------|-------------------------------|
| Mr David Casse      | Deacon                        |
| Mr Grahame Atkinson | Deacon                        |
| Ms Kudakwashe Osoba | Deacon - Resigned 31/12/2024  |
| Mr Richard Sills    | Deacon                        |
| Mr Paul Blake       | Deacon                        |
| Rev Nathan Gordon   | Minster                       |
| Joshua Ajiboye      | Deacon - Appointed 01/01/2024 |
| Adrian Cheesman     | Deacon - Appointed 01/01/2024 |
| Lisa Pennington     | Deacon - Appointed 01/01/2024 |
| Mr John Thomas      | Deacon - Resigned 01/01/2024  |

Approved by order of the board of trustees on 23/11/25 and signed on its behalf by:

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**SITTINGBOURNE BAPTIST CHURCH**

**Independent examiner's report to the trustees of Sittingbourne Baptist Church**

I report to the charity trustees on my examination of the accounts of Sittingbourne Baptist Church (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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



Clair Rayner FCA DChA

McCabe Ford Williams  
Chartered Accountants  
Building 1063  
Cornforth Drive  
Kent Science Park  
Sittingbourne  
Kent  
ME9 8PX

Date: .....10/12/2025.....

**SITTINGBOURNE BAPTIST CHURCH****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.12.24<br>Total<br>funds<br>£ | 31.12.23<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                 |                                 |
| Donations and legacies             |       | 154,800                    | 9,439                    | 164,239                         | 179,674                         |
| Investment income                  | 2     | 1,062                      | -                        | 1,062                           | 309                             |
| <b>Total</b>                       |       | <b>155,862</b>             | <b>9,439</b>             | <b>165,301</b>                  | <b>179,983</b>                  |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                 |                                 |
| <b>Charitable activities</b>       |       |                            |                          |                                 |                                 |
| Ministry                           |       | 136,032                    | 13,669                   | 149,701                         | 169,797                         |
| Youth work                         |       | 8,765                      | -                        | 8,765                           | 5,433                           |
| Missionary                         |       | 15,087                     | 4,400                    | 19,487                          | 15,323                          |
| <b>Total</b>                       |       | <b>159,884</b>             | <b>18,069</b>            | <b>177,953</b>                  | <b>190,553</b>                  |
| <b>NET INCOME/(EXPENDITURE)</b>    |       |                            |                          |                                 |                                 |
| Transfers between funds            | 9     | (4,022)<br>(9,879)         | (8,630)<br>9,879         | (12,652)<br>-                   | (10,570)<br>-                   |
| <b>Net movement in funds</b>       |       | <b>(13,901)</b>            | <b>1,249</b>             | <b>(12,652)</b>                 | <b>(10,570)</b>                 |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                 |                                 |
| Total funds brought forward        |       | 96,515                     | 7,953                    | 104,468                         | 115,038                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>82,614</b>              | <b>9,202</b>             | <b>91,816</b>                   | <b>104,468</b>                  |

The notes form part of these financial statements

**SITTINGBOURNE BAPTIST CHURCH****STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2024**

|                                                  | Notes | 31.12.24<br>£    | 31.12.23<br>£     |
|--------------------------------------------------|-------|------------------|-------------------|
| <b>CURRENT ASSETS</b>                            |       |                  |                   |
| Debtors: amounts falling due within one year     | 6     | 8,349            | 12,971            |
| Cash at bank and in hand                         |       | 100,963          | 99,949            |
|                                                  |       | <hr/>            | <hr/>             |
|                                                  |       | 109,312          | 112,920           |
| <br><b>CREDITORS</b>                             |       |                  |                   |
| Amounts falling due within one year              | 7     | (17,496)         | (8,452)           |
|                                                  |       | <hr/>            | <hr/>             |
| <br><b>NET CURRENT ASSETS</b>                    |       | <hr/> 91,816     | <hr/> 104,468     |
| <br><b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <br>91,816       | <br>104,468       |
| <br><b>NET ASSETS</b>                            |       | <br><hr/> 91,816 | <br><hr/> 104,468 |

The notes form part of these financial statements

**SITTINGBOURNE BAPTIST CHURCH**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 DECEMBER 2024**

|                                  |               |                |  |
|----------------------------------|---------------|----------------|--|
| <b>FUNDS</b>                     | <b>9</b>      |                |  |
| Unrestricted funds:              |               |                |  |
| General fund                     | 82,614        | 96,515         |  |
| Restricted funds:                |               |                |  |
| Kitchen                          | 1,303         | 1,198          |  |
| Youth Work Fund                  | 1,116         | 1,116          |  |
| Contact Centre Fund              | 393           | 422            |  |
| Junior Church Fund               | 30            | 30             |  |
| Holiday club                     | -             | 98             |  |
| ABC Fund                         | 553           | 275            |  |
| Bright Hours                     | 646           | 477            |  |
| Ladies Contact Club              | 64            | 64             |  |
| Big Local Eastern Fisheries Fund | 2,059         | 2,059          |  |
| CAP Debt Centre General Fund     | 784           | 784            |  |
| CAP Hardship fund                | 5             | 5              |  |
| CTIS Fund                        | 480           | 690            |  |
| BMS 2023 Appeal                  | -             | 262            |  |
| Youth Cake Sales 2023            | 262           | 422            |  |
| Foodbank                         | 60            | -              |  |
| BMS Appeal 2024                  | 189           | -              |  |
| Youth Cake Sales 2024            |               |                |  |
|                                  | 275           | -              |  |
| Cafe Church                      | 983           | -              |  |
|                                  | 9,202         | 7,953          |  |
| <b>TOTAL FUNDS</b>               | <b>91,816</b> | <b>104,468</b> |  |

The financial statements were approved by the Board of Trustees and authorised for issue on 23/11/25 and have signed accordingly.

  
N Gordon - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**Statutory information**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the pound sterling (£).

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Donated goods**

Sittingbourne Baptist Church could not operate without the funding provided by its members and visitors; and the time and energy given voluntarily by our members. A number of vital activities for all people aged from under 2 to over 100 are dependent on being staffed by a total of over 40 willing, trained and CRB cleared (where required) volunteers who often go beyond what is required to provide a safe, inclusive and entertaining range of activities for all.

**Financial instruments**

The charity enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

**a) Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

**b) Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand.

**c) Trade and other creditors**

Debt instruments like loans and other accounts payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable within one year, typically trade payables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset is measured, initially and subsequently, at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from the estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**2. INVESTMENT INCOME**

|                          | 31.12.24          | 31.12.23          |
|--------------------------|-------------------|-------------------|
|                          | £                 | £                 |
| Deposit account interest | 1,062             | 309               |
|                          | <u>          </u> | <u>          </u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

No trustee receives remuneration, the holder of the position of minister is automatically a trustee - and the minister post is a remunerated one (but not the trustee side). The total amount of remuneration for the minister was £32,765 for the year ended 31 December 2024 (2023: £30,360).

The total amount of pension contributions paid by the charity for the minister during the year was £4,050 (2023: £3,761).

**Trustees' expenses**

During the year ended 31 December 2024 the following payments were made to trustees in relation to reimbursements for manse expenses, training costs, mileage, youth outings and general expenses:

|                                                         | 31.12.24   | 31.12.23     |
|---------------------------------------------------------|------------|--------------|
| K Osaba for Junior Church expenses                      | 35         | 947          |
| F Cowan for FLOWERS and Quiz prizes                     | -          | 47           |
| N Gordon for Mileage, Ministry and Training             | 93         | 1,094        |
| G Atkinson for Training                                 | -          | 10           |
| A Cheesman for Support, IT Costs and Youth Worker Costs | 177        | -            |
| <b>TOTAL</b>                                            | <b>305</b> | <b>2,098</b> |

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|                 | 31.12.24 | 31.12.23 |
|-----------------|----------|----------|
| Ministry        | 1        | 1        |
| Youth worker    | 1        | -        |
| Administration  | 1        | 1        |
| Church Cleaning | 2        | 2        |
|                 | <u>5</u> | <u>4</u> |

No employees received emoluments in excess of £60,000.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                     |
| Donations and legacies             | 155,641                    | 24,033                   | 179,674             |
| Investment income                  | 309                        | -                        | 309                 |
| <b>Total</b>                       | <b>155,950</b>             | <b>24,033</b>            | <b>179,983</b>      |
| <b>EXPENDITURE ON</b>              |                            |                          |                     |
| <b>Charitable activities</b>       |                            |                          |                     |
| Ministry                           | 146,702                    | 23,095                   | 169,797             |
| Youth work                         | 5,433                      | -                        | 5,433               |
| Missionary                         | 10,523                     | 4,800                    | 15,323              |
| <b>Total</b>                       | <b>162,658</b>             | <b>27,895</b>            | <b>190,553</b>      |
| <b>NET INCOME/(EXPENDITURE)</b>    | <b>(6,708)</b>             | <b>(3,862)</b>           | <b>(10,570)</b>     |
| Transfers between funds            | (4,500)                    | 4,500                    | -                   |
| <b>Net movement in funds</b>       | <b>(11,208)</b>            | <b>638</b>               | <b>(10,570)</b>     |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | 107,723                    | 7,315                    | 115,038             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>96,515</b>              | <b>7,953</b>             | <b>104,468</b>      |

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|             |              |               |
|-------------|--------------|---------------|
|             | 31.12.24     | 31.12.23      |
|             | £            | £             |
| Tax         | 5,508        | 10,732        |
| Prepayments | 2,841        | 2,239         |
|             | <b>8,349</b> | <b>12,971</b> |

**SITTINGBOURNE BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 31.12.24      | 31.12.23     |
|------------------------------|---------------|--------------|
|                              | £             | £            |
| Taxation and social security | 2,979         | 1,732        |
| Other creditors              | 14,517        | 6,720        |
|                              | <u>17,496</u> | <u>8,452</u> |

**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.12.24<br>Total<br>funds<br>£ | 31.12.23<br>Total<br>funds<br>£ |
|---------------------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| Current assets      | 100,110                    | 9,202                    | 109,312                         | 112,920                         |
| Current liabilities | (17,496)                   | -                        | (17,496)                        | (8,452)                         |
|                     | <u>82,614</u>              | <u>9,202</u>             | <u>91,816</u>                   | <u>104,468</u>                  |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**9. MOVEMENT IN FUNDS**

|                                  | At 1.1.24<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.24<br>£ |
|----------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>        |                |                                  |                                    |                     |
| General fund                     | 96,515         | (4,022)                          | (9,879)                            | 82,614              |
| <b>Restricted funds</b>          |                |                                  |                                    |                     |
| Kitchen                          | 1,199          | 104                              | -                                  | 1,303               |
| Youth Work Fund                  | 1,116          | -                                | -                                  | 1,116               |
| Contact Centre Fund              | 472            | (79)                             | -                                  | 393                 |
| Junior Church Fund               | 30             | -                                | -                                  | 30                  |
| Holiday club                     | 98             | (373)                            | 275                                | -                   |
| Mission                          | -              | (4,500)                          | 4,500                              | -                   |
| ABC Fund                         | 275            | 278                              | -                                  | 553                 |
| Bright Hours                     | 477            | 169                              | -                                  | 646                 |
| Ladies Contact Club              | 64             | -                                | -                                  | 64                  |
| Big Local Eastern Fisheries Fund | 2,059          | -                                | -                                  | 2,059               |
| CAP Debt Centre General Fund     | 784            | -                                | -                                  | 784                 |
| CAP Hardship fund                | 5              | -                                | -                                  | 5                   |
| CTIS Fund                        | 690            | (210)                            | -                                  | 480                 |
| BMS 2023 Appeal                  | 262            | (262)                            | -                                  | -                   |
| Heating Fund                     | -              | (4,237)                          | 4,237                              | -                   |
| Youth Cake Sales 2023            | 422            | (160)                            | -                                  | 262                 |
| Foodbank                         | -              | 60                               | -                                  | 60                  |
| BMS Appeal 2024                  | -              | 189                              | -                                  | 189                 |
| Youth Cake Sales 2024            | -              | -                                | -                                  | -                   |
|                                  | -              | 275                              | -                                  | 275                 |
| Cafe Church                      | -              | 983                              | -                                  | 983                 |
| Youth Camping 2024               | -              | (867)                            | 867                                | -                   |
|                                  | <u>7,953</u>   | <u>(8,630)</u>                   | <u>9,879</u>                       | <u>9,202</u>        |
| <b>TOTAL FUNDS</b>               | <u>104,468</u> | <u>(12,652)</u>                  | <u>-</u>                           | <u>91,816</u>       |

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 155,862                    | (159,884)                  | (4,022)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Kitchen                   | 134                        | (30)                       | 104                       |
| Contact Centre Fund       | 92                         | (171)                      | (79)                      |
| Holiday club              | 10                         | (383)                      | (373)                     |
| Mission                   | 480                        | (4,980)                    | (4,500)                   |
| ABC Fund                  | 501                        | (223)                      | 278                       |
| Bright Hours              | 1,127                      | (958)                      | 169                       |
| CTIS Fund                 | -                          | (210)                      | (210)                     |
| BMS 2023 Appeal           | -                          | (262)                      | (262)                     |
| Heating Fund              | 668                        | (4,905)                    | (4,237)                   |
| Youth Cake Sales 2023     | -                          | (160)                      | (160)                     |
| Foodbank                  | 240                        | (180)                      | 60                        |
| BMS Appeal 2024           | 189                        | -                          | 189                       |
| Youth Cake Sales 2024     |                            |                            |                           |
|                           | 275                        | -                          | 275                       |
| Cafe Church               | 1,153                      | (170)                      | 983                       |
| Youth Camping 2024        | 4,570                      | (5,437)                    | (867)                     |
|                           | <hr/> 9,439                | <hr/> (18,069)             | <hr/> (8,630)             |
| <b>TOTAL FUNDS</b>        | <hr/> <hr/> 165,301        | <hr/> <hr/> (177,953)      | <hr/> <hr/> (12,652)      |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**9. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|                                  | At 1.1.23<br>£      | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.23<br>£ |
|----------------------------------|---------------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>        |                     |                                  |                                    |                     |
| General fund                     | 107,723             | (6,708)                          | (4,500)                            | 96,515              |
| <b>Restricted funds</b>          |                     |                                  |                                    |                     |
| Kitchen                          | 1,082               | 117                              | -                                  | 1,199               |
| Youth Work Fund                  | 1,081               | 35                               | -                                  | 1,116               |
| Contact Centre Fund              | 240                 | 232                              | -                                  | 472                 |
| Junior Church Fund               | 30                  | -                                | -                                  | 30                  |
| Holiday club                     | 98                  | -                                | -                                  | 98                  |
| Mission                          | -                   | (4,500)                          | 4,500                              | -                   |
| ABC Fund                         | 219                 | 56                               | -                                  | 275                 |
| Bright Hours                     | 712                 | (235)                            | -                                  | 477                 |
| Ladies Contact Club              | -                   | 64                               | -                                  | 64                  |
| Big Local Eastern Fisheries Fund | 2,059               | -                                | -                                  | 2,059               |
| CAP Debt Centre General Fund     | 784                 | -                                | -                                  | 784                 |
| CAP Hardship fund                | 5                   | -                                | -                                  | 5                   |
| CTIS Fund                        | 1,005               | (315)                            | -                                  | 690                 |
| BMS 2023 Appeal                  | -                   | 262                              | -                                  | 262                 |
| Youth Cake Sales 2023            | -                   | 422                              | -                                  | 422                 |
|                                  | <hr/> 7,315         | <hr/> (3,862)                    | <hr/> 4,500                        | <hr/> 7,953         |
| <b>TOTAL FUNDS</b>               | <hr/> <hr/> 115,038 | <hr/> <hr/> (10,570)             | <hr/> <hr/> -                      | <hr/> <hr/> 104,468 |

## SITTINGBOURNE BAPTIST CHURCH

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

#### 9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 155,950                    | (162,658)                  | (6,708)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Kitchen                   | 117                        | -                          | 117                       |
| Youth Work Fund           | 35                         | -                          | 35                        |
| Contact Centre Fund       | 242                        | (10)                       | 232                       |
| Mission                   | 480                        | (4,980)                    | (4,500)                   |
| ABC Fund                  | 474                        | (418)                      | 56                        |
| Trussell Trust            | 1,305                      | (1,305)                    | -                         |
| Bright Hours              | 2,445                      | (2,680)                    | (235)                     |
| Ladies Contact Club       | 128                        | (64)                       | 64                        |
| CTIS Fund                 | -                          | (315)                      | (315)                     |
| BMS 2023 Appeal           | 262                        | -                          | 262                       |
| Heating Fund              | 16,824                     | (16,824)                   | -                         |
| Youth Cake Sales 2023     | 422                        | -                          | 422                       |
| Nathan and Anna Wedding   | 1,299                      | (1,299)                    | -                         |
|                           | <u>24,033</u>              | <u>(27,895)</u>            | <u>(3,862)</u>            |
| <b>TOTAL FUNDS</b>        | <u>179,983</u>             | <u>(190,553)</u>           | <u>(10,570)</u>           |

#### RESTRICTED FUNDS

Kitchen fund is a fund specifically for the refurbishment of the kitchen. Contributions have mainly been from those using the kitchen for providing lunches.

Café Church - New initiative that will open the church lounge to drinks and food to any visitors during set opening times.

The Youth Worker Fund was set up to hold donations from church members to contribute towards finding a new youth pastor.

Contact centre fund are funds for the Sittingbourne contact centre - a council approved church based Saturday morning meeting space where separated couples (and their children) can meet on neutral ground.

The Junior Church fund is for funds specifically nominated by donors for junior church use.

Mission funds are those specifically nominated by donors for missionaries or missionary organisations that the church already supports.

ABC funds are the running funds for ABC - the church's parent and toddler group

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**9. MOVEMENT IN FUNDS - continued**

The Trussell Trust is the parent charity for the foodbank. The fund holds incoming funds from the other partner churches in the Sittingbourne foodbank and passes them onto the Trussell Trust on a monthly basis, and also holds and administers any grants provided for the foodbank. Background on the Trussell Trust can be found on this website <https://sittingbourne.foodbank.org.uk/>

The Bright Hour is an afternoon club for older people. The fund comprises their operating costs.

The Ladies Contact Club is a group of older members that meets on a regular basis for fellowship. They occasionally made donations to causes close to the member's hearts from subscription costs given by various members at their weekly meetings.

CAP Debt Centre General Fund is the holding fund for the contributions from the partner churches and also any other donations given for the CAP Debt Centre work. This fund also pays the monthly subscription fee to Christian Against Poverty.

The Holiday Club fund was set up to receive donations from church members for the holiday club that the church run during the six weeks holidays for the younger members of the church.

CTIS - Churches Together in Sittingbourne - this was funds received from CTIS when the account was closed and the funds were shared between the churches in the town.

BMS 2023 Appeal - BMS World Mission mobilises people, resources and skills across the Global Church to share the good news of Jesus and practical hope where they're needed most. SBC support this mission in order work hand-in-hand with global organisations, mission workers and supporters to: share Christ and nurture disciples alleviate suffering and injustice enable all God's people to play their part in his mission.

BMS 2024 Appeal - BMS World Mission mobilises people, resources and skills across the Global Church to share the good news of Jesus and practical hope where they're needed most. SBC support this mission in order to work hand-in-hand with global organisations, mission workers and supporters to: share Christ and nurture disciples, alleviate suffering and injustice and enable all God's people to play their part in his mission

Heating - Funds raised in order to finance the replacement of the old outdated heating system. The new heating system will be more efficient and reduce overall costs.

Youth Cake Sale - Fundraising through selling cakes with the teas & coffees after the service in aid of youth related financial support i.e. outings and other related matters to youth outreach.

Youth Camping Fund 2024 - Deposits and other donations towards the annual camping trip with the youth.

Foodbank - We support the local foodbank as part of our mission giving to the community. To help ensure the continued distribution of food to those in need, we provide ongoing financial support to the local charity that now operates the foodbank under The Trussell Trust network, contributing towards their overheads and running costs. Further information about The Trussell Trust and the Sittingbourne Foodbank can be found at: <https://sittingbourne.foodbank.org.uk/>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**10. RELATED PARTY DISCLOSURES**

During the year D Casse, a trustee, made donations to the charity of £924 (2023: £924).  
During the year G Atkinson, a trustee, made donations to the charity of £1,500 (2023: £1,600).  
During the year K Osoba, a trustee, made donations to the charity of £170 (2023: £3,854).  
During the year R Sills, a trustee, made donations to the charity of £1,805 (2023: £1,800).  
During the year N Gordon, a trustee, made donations to the charity of £nil (2023: £182).  
During the year J Ajiboye, a trustee, made donations to the charity of £2,715 (2023: £nil).  
During the year, A Cheesman, a trustee, made donations to the charity of £3,075 (2023: £nil).  
During the year, L Pennington, a trustee, made donations to the charity of £1,800 (2023: £nil).

During the year, B Sills, who is married to R Sills, made donations to the charity of £1,254 (2023: £nil).  
During the year, B Sills, who is married to R Sills, received Wages of £21,400 (2023: £19,737).

During the year, G Cheesman, who is the son of A Cheesman, received £2,400 for Missionary work (2023: £2,400).

**SITTINGBOURNE BAPTIST CHURCH**

England & Wales - Charity number 1148652

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
SITTINGBOURNE BAPTIST CHURCH

McCabe Ford Williams  
Chartered Accountants  
Building 1063  
Cornforth Drive  
Kent Science Park  
Sittingbourne  
Kent  
ME9 8PX

SITTINGBOURNE BAPTIST CHURCH

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FOR THE YEAR ENDED 31 DECEMBER 2023

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## SITTINGBOURNE BAPTIST CHURCH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our Mission statement "Declaring Christ to people, Discipling people to Christ" captures the essence of our aim, to introduce people to a personal relationship with Jesus Christ and continuing to develop their knowledge and trust in Him. We are a Baptist Church in membership with the Baptist Union and the local expression of that, the South East Baptist Association. We are also actively involved in Churches Together in Sittingbourne. We are Evangelical in our belief and practice, proclaiming a Gospel of repentance toward God and faith in His Son Jesus Christ as Saviour and Lord. We practice believer's baptism by total immersion and acknowledge the entire Bible as God's Word, having supreme authority in matters of faith and conduct.

##### **Public benefit**

The Trustees confirm that they have complied with the duties in Section 17 (5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

We have referred to the Charity Commission general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

## SITTINGBOURNE BAPTIST CHURCH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The work of the Contact Centre still proves to be a valuable asset to which the church provides a safe place for children of separated parents to meet their separated parents, in a supervised place within the church on a Saturday morning.

The work of the Foodbank is also a valuable asset to those on a tight and low budget. The Foodbank is run by church volunteers on a Friday morning under the umbrella of the Trussell Trust.

Youth and Children's work continues on a Sunday morning and is run by our valued volunteers, as we have not yet been able to recruit a new Youth Worker, but trust in God that the right person will be appointed soon. We also run a "Mother & Toddler" group on a Monday morning. This is best known as "A.B.C." = Adults, Babies and Children

There are other groups that meet in church as well. Bright Hour on a Thursday afternoon for the 50+ age group. An Alcohol Anonymous Group Wednesday midday with child care facilities, as well as a Men's Fellowship, Ladies Afternoon Teas and a Youth Band which meets on a Thursday evening.

The church has registered as a welcome centre for Ukrainian refugees, but so far none had arrived. We also send a number of Christmas parcels to Eastern Europe each year. As a church we are very much a multi-national and multi-cultural congregation with people from many different countries worshipping with us, many from West Africa.

The church supports financially three of its members or former who are engaged in charitable work.

Groups mainly aimed at the elderly meet regularly in the church. These groups have proved valuable in providing fellowship for those who are elderly and living alone. The church has organised social activities open to all once a month, and these attract people who do not normally attend.

We have had a new Heating System installed as the previous one was over 70 years old, and we are sure that this will save us a lot in outgoings, though our finances remain very good despite a deficit recorded on the general funds in 2023.

The membership of the church at 31 December 2023 was 161.

##### **Fundraising activities**

We do not engage in fund raising activities other than asking our church members to tithe regularly.

## SITTINGBOURNE BAPTIST CHURCH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

#### **ACHIEVEMENT AND PERFORMANCE**

##### Administrators report

We started the year with a course devised by Nathan from the book "I am a Church Member". This involved all the housegroups coming together for afternoon and evening sessions and taught us how we should accept different styles of worship other than our own. Mainly, it taught us to "love" each other, as we are all different. The course lasted to the end of February. At the end of January, we joined the Churches Together in Sittingbourne "Week of Prayer for Christian Unity", which saw Christians meet at different times and venues throughout the week, for prayer, and ended with a prayer walk of the High Street.

At Easter we joined all the Christian churches for the traditional "Walk of Witness" which ended with an open air service and "preachment" by Father Arbo of the Roman Catholic church. Everyone then gathered in the Baptist church for refreshment and Hot Cross buns, followed by Holy Communion.

I hope you have noticed our new church logo, which has been in use for sometime. Thankyou to those of you who submitted others at the time. We also have a new Safeguarding Pledge as well. You can find these in several locations around the church building.

We have had several social events as well, with quizzes, picnics, and board games to name a few. Thankyou to all those that have organized them.

Lets not forget our Childrens and Youth work, and a big thankyou to Kuda and Danni, and all the volunteers that have been so faithful teaching our children and youth. Hopefully, and prayerfully, we will have a new Youth Leader for next year.

Finally, I thank God for all the volunteers of all departments of the church, without whom, quite a lot of things wouldn't happen. Thankyou all, for your service.

#### **FINANCIAL REVIEW**

##### Financial review

On the financial side, 2023 was another year where the members continued their support faithfully. This was shown when we raised funds for the new heating system and just over £16,824, was given by members.

At the beginning of 2023 we had a bank balance of £106,607, which included restricted funds of £7,315 (being monies held for various church groups).

Overall, in 2023, income was £173,730 compared to our target of £155,010. Expenditure was £183,681 compared to our target of £150,400.

As a result, we had a pre-audit year end deficit of £10,570.

At the end of 2023, the church had a bank balance of £99,949, which includes restricted funds of £7,953 (being monies held for various church groups).

#### **FUTURE PLANS**

Looking forward, we will continue to strive to appoint a new youth worker to continue the important work of supporting and growing our younger generations. We continue to pray for the church to grow and for more people to join the membership.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

SITTINGBOURNE BAPTIST CHURCH

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The church shall be served by not less than four and not more than twelve elected deacons. They shall not be under 21 years of age and shall be baptised church members. They shall have been members of Sittingbourne Baptist Church for at least one year. They shall be elected by ballot. A third of their number (or such as shall secure the retirement of all deacons every three years) shall retire annually, but shall be eligible for re-election. Nominations for the office shall be sent to the Church Administrator in writing, signed by a proposer and seconder, not less than four weeks before the election is to take place. Notice of the election must be given at public worship on the two Sundays preceding the church meeting. Nominees standing as deacons must receive the support of over 66% of the eligible members voting. Each year, after the election, the church officers shall appoint two of their number to act as church administrator and church treasurer, and these appointments shall be submitted to the church meeting for confirmation.

During the year the Trustees met on 12 occasions for business with 91% attendance.

## SITTINGBOURNE BAPTIST CHURCH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

1) There is a risk that due to a slowdown in economy and other priorities our members reduce and stop giving entirely resulting in the church being unable to continue some or all of its activities.

##### **Mitigation/Contingency**

We regularly announce at services that offering boxes are available for giving to the church. We encourage all new and existing members to give on a regular basis by standing order enabling us to plan our income and expenditure using a predictable mechanism. We also manage the costs of each activity and group in the church in a careful way ensuring they are cost effective as well as being budgeted each year. We hold approximately 30% of our annual expenditure as cash in reserve in the event of income not being up to estimated amounts. We have also added a tracking percentage to a budget management report on a monthly basis to keep track of giving and expenditure. We also report regularly to the church meetings on the current state of income and expenditure. Electronic giving is being prioritised as a communication exercise to establish more regular income streams.

2) Safety of Vulnerable People There is a risk that a child or vulnerable adult is exposed to some form of harm or abuse.

##### **Mitigation/Contingency**

All our volunteers who work with children and young people are DBS checked and renewed as they expire. We subscribe to the content and principles under-pinning the Baptist Union Safe to Grow statement for Safeguarding children and young people in the local church. We have a designated charity trustee holding the position of Designated Person for Safeguarding who regularly liaises with the minister regarding any child safety issues raised by children, youth leaders, or other persons within the church. The Designated Person for Safeguarding is notified to the church members and attendees via a prominent notice on our noticeboard. We ensure those dealing with vulnerable adults are also DBS checked. We regularly discuss safeguarding at our leadership team meetings and undertake safeguarding training at relevant levels for those in position of leadership for young people and children.

3) Building Age and Condition There is a risk that the age and condition of church building causes significant expense due to emergency repairs resulting in the church becoming unsafe to use.

##### **Mitigation/Contingency**

We regularly assess the condition of the church facilities and replace ageing parts of the building to ensure the building is both economic to run in terms of heating and cooling as well as being fit for purpose. We budget on an annual basis to fund repairs of various systems to reduce the risk of expensive and unnecessary emergency expenditure. We delegate to a separate fabric committee the tasks to oversee the fabric matters of the church and to communicate their anticipated expenditure and needs to the leadership team on an annual basis. This risk surfaced during the 2019/20 financial year resulting in the church needing to dip into additional funds. Whilst we believe this was a one-off event, we will review the budget during the next budget planning round to ensure that any new known risks in this area are considered.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number

1148652

SITTINGBOURNE BAPTIST CHURCH

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023

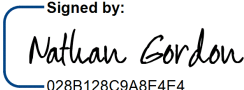
Principal address  
The High Street  
SITTINGBOURNE  
Kent  
ME10 4AQ

Trustees  
The following were duly elected by a ballot vote, in accordance with the Church Rules at a Church Members' Meeting and served throughout the year (unless otherwise stated). All Trustees must be members of this church.

|                     |                              |
|---------------------|------------------------------|
| Mr David Casse      | Deacon                       |
| Mr Grahame Atkinson | Deacon                       |
| Ms Fiona Cowan      | Deacon - Resigned 31/12/2023 |
| Ms Doris Thomson    | Deacon - Resigned 31/12/2023 |
| Ms Kudakwashe Osoba | Deacon                       |
| Mr Alan Cole        | Deacon - Resigned 31/12/2023 |
| Mr Richard Sills    | Deacon                       |
| Mr Paul Blake       | Deacon                       |
| Rev Nathan Gordon   | Minster                      |

Independent Examiner  
Clair Rayner FCA DChA  
McCabe Ford Williams  
Chartered Accountants  
Building 1063  
Cornforth Drive  
Kent Science Park  
Sittingbourne  
Kent  
ME9 8PX

Approved by order of the board of trustees on 11/15/2024 ..... and signed on its behalf by:

Signed by:  
  
.....028B128C9A8E4E4.....  
Rev N Gordon - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SITTINGBOURNE BAPTIST CHURCH

Independent examiner's report to the trustees of Sittingbourne Baptist Church

I report to the charity trustees on my examination of the accounts of Sittingbourne Baptist Church (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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



Clair Rayner FCA DChA

McCabe Ford Williams  
Chartered Accountants  
Building 1063  
Cornforth Drive  
Kent Science Park  
Sittingbourne  
Kent  
ME9 8PX

Date: Nov 18, 2024 .....

**SITTINGBOURNE BAPTIST CHURCH****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.12.23<br>Total<br>funds<br>£ | 31.12.22<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                 |                                 |
| Donations and legacies             |       | 155,641                    | 24,033                   | 179,674                         | 152,104                         |
| Investment income                  | 2     | 309                        | -                        | 309                             | 10                              |
| Total                              |       | 155,950                    | 24,033                   | 179,983                         | 152,114                         |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                 |                                 |
| Charitable activities              |       |                            |                          |                                 |                                 |
| Ministry                           |       | 146,702                    | 23,095                   | 169,797                         | 107,128                         |
| Youth work                         |       | 5,433                      | -                        | 5,433                           | 10,702                          |
| Missionary                         |       | 10,523                     | 4,800                    | 15,323                          | 12,909                          |
| Total                              |       | 162,658                    | 27,895                   | 190,553                         | 130,739                         |
| <b>NET INCOME/(EXPENDITURE)</b>    |       |                            |                          |                                 |                                 |
| Transfers between funds            | 9     | (6,708)                    | (3,862)                  | (10,570)                        | 21,375                          |
|                                    |       | (4,500)                    | 4,500                    | -                               | -                               |
| Net movement in funds              |       | (11,208)                   | 638                      | (10,570)                        | 21,375                          |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                 |                                 |
| Total funds brought forward        |       | 107,723                    | 7,315                    | 115,038                         | 93,663                          |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>96,515</b>              | <b>7,953</b>             | <b>104,468</b>                  | <b>115,038</b>                  |

The notes form part of these financial statements

SITTINGBOURNE BAPTIST CHURCHSTATEMENT OF FINANCIAL POSITION31 DECEMBER 2023

|                                              | Notes | 31.12.23<br>£  | 31.12.22<br>£  |
|----------------------------------------------|-------|----------------|----------------|
| <b>CURRENT ASSETS</b>                        |       |                |                |
| Debtors: amounts falling due within one year | 6     | 12,971         | 15,243         |
| Cash at bank and in hand                     |       | 99,949         | 106,607        |
|                                              |       | <u>112,920</u> | <u>121,850</u> |
| <b>CREDITORS</b>                             |       |                |                |
| Amounts falling due within one year          | 7     | (8,452)        | (6,812)        |
|                                              |       | <u>104,468</u> | <u>115,038</u> |
| <b>NET CURRENT ASSETS</b>                    |       |                |                |
|                                              |       | <u>104,468</u> | <u>115,038</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                |                |
|                                              |       | <u>104,468</u> | <u>115,038</u> |
| <b>NET ASSETS</b>                            |       | <u>104,468</u> | <u>115,038</u> |

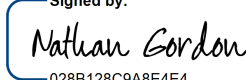
The notes form part of these financial statements

SITTINGBOURNE BAPTIST CHURCH

STATEMENT OF FINANCIAL POSITION - continued  
31 DECEMBER 2023

|                                  |   |         |         |
|----------------------------------|---|---------|---------|
| FUNDS                            | 9 |         |         |
| Unrestricted funds:              |   |         |         |
| General fund                     |   | 96,515  | 107,723 |
| Restricted funds:                |   |         |         |
| Kitchen                          |   | 1,199   | 1,082   |
| Youth Work Fund                  |   | 1,116   | 1,081   |
| Contact Centre Fund              |   | 472     | 240     |
| Junior Church Fund               |   | 30      | 30      |
| Holiday club                     |   | 98      | 98      |
| ABC Fund                         |   | 275     | 219     |
| Bright Hours                     |   | 477     | 712     |
| Ladies Contact Club              |   | 64      | -       |
| Big Local Eastern Fisheries Fund |   | 2,059   | 2,059   |
| CAP Debt Centre General Fund     |   | 784     | 784     |
| CAP Hardship fund                |   | 5       | 5       |
| CTIS Fund                        |   | 690     | 1,005   |
| BMS 2023 Appeal                  |   | 262     | -       |
| Youth Cake Sales 2023            |   | 422     | -       |
|                                  |   | <hr/>   | <hr/>   |
|                                  |   | 7,953   | 7,315   |
|                                  |   | <hr/>   | <hr/>   |
|                                  |   | <hr/>   | <hr/>   |
| TOTAL FUNDS                      |   | 104,468 | 115,038 |
|                                  |   | <hr/>   | <hr/>   |

The financial statements were approved by the Board of Trustees and authorised for issue on  
.....11/15/2024..... and were signed on its behalf by:

Signed by:  
  
.....028B128C9A8E4E4.....  
N Gordon - Trustee

## SITTINGBOURNE BAPTIST CHURCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1. ACCOUNTING POLICIES

##### Statutory information

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the pound sterling (£).

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### Donated goods

Sittingbourne Baptist Church could not operate without the funding provided by its members and visitors; and the time and energy given voluntarily by our members. A number of vital activities for all people aged from under 2 to over 100 are dependent on being staffed by a total of over 40 willing, trained and CRB cleared (where required) volunteers who often go beyond what is required to provide a safe, inclusive and entertaining range of activities for all.

##### Financial instruments

The charity enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

# SITTINGBOURNE BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 1. ACCOUNTING POLICIES - continued

#### Financial instruments

##### a) Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

##### b) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

##### c) Trade and other creditors

Debt instruments like loans and other accounts payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable within one year, typically trade payables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset is measured, initially and subsequently, at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from the estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

### 2. INVESTMENT INCOME

|                          | 31.12.23      | 31.12.22      |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Deposit account interest | 309           | 10            |
|                          | <u>      </u> | <u>      </u> |

**SITTINGBOURNE BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

No trustee receives remuneration, the holder of the position of minister is automatically a trustee - and the minister post is a remunerated one (but not the trustee side). The total amount of remuneration for the minister was £30,360 for the year ended 31 December 2023 (2022: £21,809).

The total amount of pension contributions paid by the charity for the minister during the year was £3,761 (2022: £5,058).

Trustees' expenses

During the year ended 31 December 2023 the following payments were made to trustees in relation to reimbursements for manse expenses, training costs, mileage, youth outings and general expenses:

|                                      |       |
|--------------------------------------|-------|
| K Osaba for Youth outings and Events | 947   |
| F Cowan for Flowers and Quiz prizes  | 47    |
| N Gordon for Ministry and Training   | 1094  |
| G Atkinson for Training              | 10    |
|                                      | <hr/> |
|                                      | 2,098 |
|                                      | <hr/> |

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|                 | 31.12.23 | 31.12.22 |
|-----------------|----------|----------|
| Ministry        | 1        | 1        |
| Youth worker    | -        | 1        |
| Administration  | 1        | 1        |
| Church Cleaning | 2        | 2        |
|                 | <hr/>    | <hr/>    |
|                 | 4        | 5        |
|                 | <hr/>    | <hr/>    |

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                            |                          |                     |
| Donations and legacies            | 149,485                    | 2,619                    | 152,104             |
| Investment income                 | 10                         | -                        | 10                  |
|                                   | <hr/>                      | <hr/>                    | <hr/>               |
| Total                             | 149,495                    | 2,619                    | 152,114             |
|                                   | <hr/>                      | <hr/>                    | <hr/>               |
| <b>EXPENDITURE ON</b>             |                            |                          |                     |
| Charitable activities             |                            |                          |                     |
| Ministry                          | 102,649                    | 4,479                    | 107,128             |

**SITTINGBOURNE BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                             | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------|----------------------------|--------------------------|---------------------|
| Youth work                  | 10,702                     | -                        | 10,702              |
| Missionary                  | 10,509                     | 2,400                    | 12,909              |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
| Total                       | 123,860                    | 6,879                    | 130,739             |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
| NET INCOME/(EXPENDITURE)    | 25,635                     | (4,260)                  | 21,375              |
| Transfers between funds     | (5,629)                    | 5,629                    | -                   |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
| Net movement in funds       | 20,006                     | 1,369                    | 21,375              |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
| RECONCILIATION OF FUNDS     |                            |                          |                     |
| Total funds brought forward | 87,717                     | 5,946                    | 93,663              |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
| TOTAL FUNDS CARRIED FORWARD | 107,723                    | 7,315                    | 115,038             |
|                             | <hr/>                      | <hr/>                    | <hr/>               |

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 31.12.23<br>£ | 31.12.22<br>£ |
|---------------|---------------|---------------|
| Other debtors | -             | 835           |
| Tax           | 10,732        | 12,379        |
| Prepayments   | 2,239         | 2,029         |
|               | <hr/>         | <hr/>         |
|               | 12,971        | 15,243        |
|               | <hr/>         | <hr/>         |

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 31.12.23<br>£ | 31.12.22<br>£ |
|------------------------------|---------------|---------------|
| Taxation and social security | 1,732         | 1,289         |
| Other creditors              | 6,720         | 5,523         |
|                              | <hr/>         | <hr/>         |
|                              | 8,452         | 6,812         |
|                              | <hr/>         | <hr/>         |

**SITTINGBOURNE BAPTIST CHURCH****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023****8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | Unrestricted<br>funds | Restricted<br>funds | 31.12.23<br>Total<br>funds | 31.12.22<br>Total<br>funds |
|---------------------|-----------------------|---------------------|----------------------------|----------------------------|
|                     | £                     | £                   | £                          | £                          |
| Current assets      | 104,967               | 7,953               | 112,920                    | 121,850                    |
| Current liabilities | (8,452)               | -                   | (8,452)                    | (6,812)                    |
|                     | <u>96,515</u>         | <u>7,953</u>        | <u>104,468</u>             | <u>115,038</u>             |

**9. MOVEMENT IN FUNDS**

|                                  | At 1.1.23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.23<br>£ |
|----------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds               |                |                                  |                                    |                     |
| General fund                     | 107,723        | (6,708)                          | (4,500)                            | 96,515              |
| Restricted funds                 |                |                                  |                                    |                     |
| Kitchen                          | 1,082          | 117                              | -                                  | 1,199               |
| Youth Work Fund                  | 1,081          | 35                               | -                                  | 1,116               |
| Contact Centre Fund              | 240            | 232                              | -                                  | 472                 |
| Junior Church Fund               | 30             | -                                | -                                  | 30                  |
| Holiday club                     | 98             | -                                | -                                  | 98                  |
| Mission                          | -              | (4,500)                          | 4,500                              | -                   |
| ABC Fund                         | 219            | 56                               | -                                  | 275                 |
| Bright Hours                     | 712            | (235)                            | -                                  | 477                 |
| Ladies Contact Club              | -              | 64                               | -                                  | 64                  |
| Big Local Eastern Fisheries Fund | 2,059          | -                                | -                                  | 2,059               |
| CAP Debt Centre General Fund     | 784            | -                                | -                                  | 784                 |
| CAP Hardship fund                | 5              | -                                | -                                  | 5                   |
| CTIS Fund                        | 1,005          | (315)                            | -                                  | 690                 |
| BMS 2023 Appeal                  | -              | 262                              | -                                  | 262                 |
| Youth Cake Sales 2023            | -              | 422                              | -                                  | 422                 |
|                                  | <u>7,315</u>   | <u>(3,862)</u>                   | <u>4,500</u>                       | <u>7,953</u>        |
| <b>TOTAL FUNDS</b>               | <u>115,038</u> | <u>(10,570)</u>                  | <u>-</u>                           | <u>104,468</u>      |

SITTINGBOURNE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

|                         | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds      |                            |                            |                           |
| General fund            | 155,950                    | (162,658)                  | (6,708)                   |
| Restricted funds        |                            |                            |                           |
| Kitchen                 | 117                        | -                          | 117                       |
| Youth Work Fund         | 35                         | -                          | 35                        |
| Contact Centre Fund     | 242                        | (10)                       | 232                       |
| Mission                 | 480                        | (4,980)                    | (4,500)                   |
| ABC Fund                | 474                        | (418)                      | 56                        |
| Trussell Trust          | 1,305                      | (1,305)                    | -                         |
| Bright Hours            | 2,445                      | (2,680)                    | (235)                     |
| Ladies Contact Club     | 128                        | (64)                       | 64                        |
| CTIS Fund               | -                          | (315)                      | (315)                     |
| BMS 2023 Appeal         | 262                        | -                          | 262                       |
| Heating Fund            | 16,824                     | (16,824)                   | -                         |
| Youth Cake Sales 2023   | 422                        | -                          | 422                       |
| Nathan and Anna Wedding | 1,299                      | (1,299)                    | -                         |
|                         | <u>24,033</u>              | <u>(27,895)</u>            | <u>(3,862)</u>            |
| <b>TOTAL FUNDS</b>      | <u><u>179,983</u></u>      | <u><u>(190,553)</u></u>    | <u><u>(10,570)</u></u>    |

SITTINGBOURNE BAPTIST CHURCHNOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

## 9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                                    | At 1.1.22<br>£       | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.22<br>£   |
|------------------------------------|----------------------|----------------------------------|------------------------------------|-----------------------|
| Unrestricted funds                 |                      |                                  |                                    |                       |
| General fund                       | 87,717               | 25,635                           | (5,629)                            | 107,723               |
| Restricted funds                   |                      |                                  |                                    |                       |
| Kitchen                            | 902                  | 180                              | -                                  | 1,082                 |
| Youth Work Fund                    | 818                  | 263                              | -                                  | 1,081                 |
| Contact Centre Fund                | 41                   | 199                              | -                                  | 240                   |
| Junior Church Fund                 | 30                   | -                                | -                                  | 30                    |
| Holiday club                       | -                    | 98                               | -                                  | 98                    |
| Mission                            | -                    | (4,500)                          | 4,500                              | -                     |
| ABC Fund                           | 96                   | 123                              | -                                  | 219                   |
| Trussell Trust                     | -                    | (75)                             | 75                                 | -                     |
| Bright Hours                       | 768                  | (56)                             | -                                  | 712                   |
| Ladies Contact Club                | 83                   | (106)                            | 23                                 | -                     |
| Big Local Eastern Fisheries Fund   | 2,059                | -                                | -                                  | 2,059                 |
| CAP Debt Centre General Fund       | 684                  | 100                              | -                                  | 784                   |
| CAP Hardship fund                  | 5                    | -                                | -                                  | 5                     |
| Defibrillator Fund                 | 405                  | (1,436)                          | 1,031                              | -                     |
| J&J Marker Youth Wedding Gift Fund | 55                   | (55)                             | -                                  | -                     |
| CTIS Fund                          | -                    | 1,005                            | -                                  | 1,005                 |
|                                    | <u>5,946</u>         | <u>(4,260)</u>                   | <u>5,629</u>                       | <u>7,315</u>          |
| <b>TOTAL FUNDS</b>                 | <u><u>93,663</u></u> | <u><u>21,375</u></u>             | <u><u>-</u></u>                    | <u><u>115,038</u></u> |

**SITTINGBOURNE BAPTIST CHURCH****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023****9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds                 |                            |                            |                           |
| General fund                       | 149,495                    | (123,860)                  | 25,635                    |
| Restricted funds                   |                            |                            |                           |
| Kitchen                            | 180                        | -                          | 180                       |
| Youth Work Fund                    | 263                        | -                          | 263                       |
| Contact Centre Fund                | 554                        | (355)                      | 199                       |
| Holiday club                       | 98                         | -                          | 98                        |
| Mission                            | 300                        | (4,800)                    | (4,500)                   |
| ABC Fund                           | 173                        | (50)                       | 123                       |
| Trussell Trust                     | (75)                       | -                          | (75)                      |
| Bright Hours                       | (56)                       | -                          | (56)                      |
| Ladies Contact Club                | (106)                      | -                          | (106)                     |
| CAP Debt Centre General Fund       | 100                        | -                          | 100                       |
| Defibrillator Fund                 | 238                        | (1,674)                    | (1,436)                   |
| J&J Marker Youth Wedding Gift Fund | (55)                       | -                          | (55)                      |
| CTIS Fund                          | 1,005                      | -                          | 1,005                     |
|                                    | <u>2,619</u>               | <u>(6,879)</u>             | <u>(4,260)</u>            |
| <b>TOTAL FUNDS</b>                 | <u><u>152,114</u></u>      | <u><u>(130,739)</u></u>    | <u><u>21,375</u></u>      |

**RESTRICTED FUNDS**

Kitchen fund is a fund specifically for the refurbishment of the kitchen. Contributions have mainly been from those using the kitchen for providing lunches.

The Youth Work Fund was set up to hold donations from church members to contribute towards finding a new youth pastor.

Contact centre fund are funds for the Sittingbourne contact centre - a council approved church based Saturday morning meeting space where separated couples (and their children) can meet on neutral ground.

The Junior Church fund is for funds specifically nominated by donors for junior church use.

Mission funds are those specifically nominated by donors for missionaries or missionary organisations that the church already supports.

ABC funds are the running funds for ABC - the church's parent and toddler group

The Trussell Trust is the parent charity for the foodbank. The fund holds incoming funds from the other partner churches in the Sittingbourne foodbank and passes them onto the Trussell Trust on a monthly basis, and also holds and administers any grants provided for the foodbank. Background on the Trussell Trust can be found on this website <https://sittingbourne.foodbank.org.uk/>

## SITTINGBOURNE BAPTIST CHURCH

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

#### 9. MOVEMENT IN FUNDS - continued

The Bright Hour is an afternoon club for older people. The fund comprises their operating costs.

The Ladies Contact Club is a group of older members that meets on a regular basis for fellowship. They occasionally made donations to causes close to the member's hearts from subscription costs given by various members at their weekly meetings.

Big Local Eastern Sheppey Funds are those donations and expenses that are specifically used for the CAP work in the east area of Sheppey.

CAP Debt Centre General Fund is the holding fund for the contributions from the partner churches and also any other donations given for the CAP Debt Centre work. This fund also pays the monthly subscription fee to Christian Against Poverty.

CAP Hardship Fund are those donations to assist the clients of the CAP Debt Centre.

Defibrillator Fund was set up after a request from the ladies at the Bright Hour club as something that they felt was really important for the church and the town, therefore the fund was set up to receive any donation from the church members. This fund was later added to by a grant from Swale Council and the defibrillator is now in place and available for all to use if necessary.

J&J Marker Wedding gift fund was set up to receive donations from the church members as our new Youth Worker was getting married on 1st Jan 2022. These funds were collected and then passed onto the couple shortly after their wedding.

The Holiday Club fund was set up to receive donations from church members for the holiday club that the church run during the six weeks holidays for the younger members of the church.

CTIS - Churches Together in Sittingbourne - this was funds received from CTIS when the account was closed and the funds were shared between the churches in the town.

BMS 2023 Appeal - BMS World Mission mobilises people, resources and skills across the Global Church to share the good news of Jesus and practical hope where they're needed most. SBC support this mission in order work hand-in-hand with global organisations, mission workers and supporters to: share Christ and nurture disciples alleviate suffering and injustice enable all God's people to play their part in his mission

Heating - Funds raised in order to finance the replacement of the old outdated heating system. The new heating system will be more efficient and reduce overall costs.

Youth Cake Sale - Fundraising through selling cakes with the teas & coffees after the service in aid of youth related financial support i.e. outings and other related matters to youth outreach.

Nathan & Anna Wedding - Wedding gift fund was set up to receive donations from the church members For the new minister Nathan & his wife Anna. These funds were collected and then passed onto the couple shortly after their wedding.

SITTINGBOURNE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

10. RELATED PARTY DISCLOSURES

During the year D Casse, a trustee, made donations to the charity of £924 (2022: £924).  
During the year F Cowan, a trustee, made donations to the charity of £4,848 (2022: £4,775).  
During the year G Atkinson, a trustee, made donations to the charity of £1,600 (2022: £1,500).  
During the year D Thomson, a trustee, made donations to the charity of £2,360 (2022: £1,800).  
During the year K Osoba, a trustee, made donations to the charity of £3,854 (2022: £3,100).  
During the year A Cole, a trustee, made donations to the charity of £2,130 (2022: £1,980).  
During the year R Sills, a trustee, made donations to the charity of £1,800 (2022: £1,835).  
During the year N Gordon, a trustee, made donations to the charity of £182 (2022: £55).

SITTINGBOURNE BAPTIST CHURCHDETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

|                              | 31.12.23<br>£ | 31.12.22<br>£ |
|------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b> |               |               |
| Donations and legacies       |               |               |
| Offerings                    | 46,084        | 34,684        |
| Donations                    | 9,666         | 2,373         |
| Gift aid                     | 119,988       | 111,635       |
| Grants                       | 3,936         | 3,412         |
|                              | <hr/>         | <hr/>         |
|                              | 179,674       | 152,104       |
| Investment income            |               |               |
| Deposit account interest     | 309           | 10            |
|                              | <hr/>         | <hr/>         |
| Total incoming resources     | 179,983       | 152,114       |
| <br><b>EXPENDITURE</b>       |               |               |
| Charitable activities        |               |               |
| Wages                        | 39,223        | 37,518        |
| Social security              | 2,852         | 2,485         |
| Pensions                     | 3,761         | 5,288         |
| Manse upkeep                 | 7,101         | 16,921        |
| Junior church                | 541           | 543           |
| BMS                          | 2,010         | 2,000         |
| Home mission / KBA           | 7,923         | 8,509         |
| Gareth Cheesman              | 2,400         | 2,400         |
| Tom & Marieke                | 2,580         | 2,400         |
| Youth Outings                | 523           | 116           |
| Trussell Trust expenses      | 600           | 600           |
| Ministry costs               | 3,217         | 3,057         |
| Worship costs                | 1,676         | 1,686         |
| CAP Debt Centre              | 3,000         | 3,000         |
| Bright hours expenses        | 2,680         | -             |
| Ladies Contact Club          | 64            | -             |
| Phil Seabrook                | 1,500         | 1,500         |
| Evangelism and Outreach      | 24            | 175           |
| Fellowship Lovegifts         | 800           | 600           |
| Misc Mission Gifts           | 222           | 500           |
| ABC Fund                     | 399           | -             |
| CTIS                         | 315           | -             |
| Food Bank                    | 1,305         | -             |
| Wedding                      | 1,299         | -             |
|                              | <hr/>         | <hr/>         |
|                              | 86,015        | 89,298        |

This page does not form part of the statutory financial statements

SITTINGBOURNE BAPTIST CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

|                          | 31.12.23<br>£ | 31.12.22<br>£ |
|--------------------------|---------------|---------------|
| Support costs            |               |               |
| Management               |               |               |
| Wages                    | 17,272        | 15,415        |
| Social security          | 1,085         | 927           |
| Pensions                 | 1,696         | 1,542         |
| Insurance                | 2,103         | 1,851         |
| Light and heat           | 4,910         | 4,466         |
| Telephone                | 1,168         | 1,589         |
| Postage and stationery   | 1,160         | 870           |
| Sundries                 | 841           | 2,152         |
| Repairs & maintenance    | 70,294        | 9,169         |
| Information technology   | 1,658         | 1,097         |
| Training courses         | 520           | 150           |
| Covid-19 Costs           | -             | 464           |
|                          | <hr/>         | <hr/>         |
|                          | 102,707       | 39,692        |
| <br>Governance costs     |               |               |
| Accountancy              | 1,831         | 1,749         |
|                          | <hr/>         | <hr/>         |
| Total resources expended | 190,553       | 130,739       |
|                          | <hr/>         | <hr/>         |
| Net (expenditure)/income | (10,570)      | 21,375        |
|                          | <hr/> <hr/>   | <hr/> <hr/>   |

This page does not form part of the statutory financial statements

# SIT5769 - Signed Accounts

Final Audit Report

2024-11-18

|                 |                                              |
|-----------------|----------------------------------------------|
| Created:        | 2024-11-18                                   |
| By:             | Robert Horne (robert.horne@mfw.co.uk)        |
| Status:         | Signed                                       |
| Transaction ID: | CBJCHBCAABAAHHCcSsXNzoLOrfC51ZAum3j_wmo5sfNZ |

## "SIT5769 - Signed Accounts" History

-  Document digitally presigned by DocuSign\, Inc. (enterprisesupport@docusign.com)  
2024-11-18 - 9:09:45 AM GMT- IP address: 46.249.201.69
-  Document created by Robert Horne (robert.horne@mfw.co.uk)  
2024-11-18 - 9:12:40 AM GMT- IP address: 46.249.201.69
-  Document emailed to clair.rayner@mfw.co.uk for signature  
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-  Signer clair.rayner@mfw.co.uk entered name at signing as Clair Rayner  
2024-11-18 - 9:22:18 AM GMT- IP address: 46.249.201.69
-  Document e-signed by Clair Rayner (clair.rayner@mfw.co.uk)  
Signature Date: 2024-11-18 - 9:22:20 AM GMT - Time Source: server- IP address: 46.249.201.69
-  Agreement completed.  
2024-11-18 - 9:22:20 AM GMT

**SITTINGBOURNE BAPTIST CHURCH**

England & Wales - Charity number 1148652

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# Accounts

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REGISTERED CHARITY NUMBER: 1148852

2022/23 ACCOUNTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**FOR**  
**SITTINGBOURNE BAPTIST CHURCH**

McCabe Ford Williams  
Chartered Accountants  
Building 1063  
Comforth Drive  
Kent Science Park  
Sittingbourne  
Kent  
ME9 8PX

**SITTINGBOURNE BAPTIST CHURCH**

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

|                                                   | <b>Page</b>     |
|---------------------------------------------------|-----------------|
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| <b>Independent Examiner's Report</b>              | <b>6</b>        |
| <b>Statement of Financial Activities</b>          | <b>7</b>        |
| <b>Statement of Financial Position</b>            | <b>8 to 9</b>   |
| <b>Notes to the Financial Statements</b>          | <b>10 to 18</b> |
| <b>Detailed Statement of Financial Activities</b> | <b>19 to 20</b> |

## **SITTINGBOURNE BAPTIST CHURCH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our Mission statement "Declaring Christ to people, Discipling people to Christ" captures the essence of our aim, to introduce people to a personal relationship with Jesus Christ and continuing to develop their knowledge and trust in Him. We are a Baptist Church in membership with the Baptist Union and the local expression of that, the South East Baptist Association. We are also actively involved in Churches Together in Sittingbourne. We are Evangelical in our belief and practice, proclaiming a Gospel of repentance toward God and faith in His Son Jesus Christ as Saviour and Lord. We practice believer's baptism by total immersion and acknowledge the entire Bible as God's Word, having supreme authority in matters of faith and conduct.

##### **Public benefit**

The Trustees confirm that they have complied with the duties in Section 17 (5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

We have referred to the Charity Commission general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

## **SITTINGBOURNE BAPTIST CHURCH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

2022 was the first full year in which normal church resumed following the Covid lockdown.

The work of the Contact Centre and the Food Bank continued throughout the year. The Contact Centre is a facility which the church provides to allow children of separated parents to meet the absent parent in a supervised place of safety.

The Food Bank meets a growing need within the town and is operated by our church along with others in the town. Distribution of food occurs weekly from our premises and on other days from other churches. Due to the financial crisis much larger numbers of people are now using the foodbank and we are grateful for the many people who are able to donate food to it. While we may run short of individual items, we have never had a shortage overall.

The work among the children and young people continues to grow with up to 20 attending the activities on a Sunday morning. Activities continued to be organised not only for the children of church members but also for others outside of the church who had been connected with our youth activities. A new youth worker, Jacob Marker, took up his post in 2021 but sadly left in April 2022 because he was unable to find affordable housing in Sittingbourne. Since then the children's and youth work has been organised by volunteers from within the church and has continued to grow. A holiday club was also organised during the school holidays which attracted some children from outside the church. A mother and toddlers group also started towards the end of the year. Most who attend this have no other connection to the church, and in particular it provides a space for childminders and grandparents to share a space and for the children to play within a larger group.

The church has registered as a welcome centre for Ukrainian refugees, but so far none had arrived. We also send a number of Christmas parcels to Eastern Europe each year. As a church we are very much a multi-national and multi-cultural congregation with people from many different countries worshipping with us, many from West Africa.

The church supports financially three of its members or former who are engaged in charitable work.

For the first part of the year, the church was without a minister but eventually our former minister in training, Nathan Gordon, was appointed. As the youngest minister the church has had since 1940, he has come with enthusiasm and new ideas as well as musical talents running drum lessons for the young people. He has also worked closely with other ministers in the town on various projects.

Groups mainly aimed at the elderly meet regularly in the church. These groups have proved valuable in providing fellowship for those who are elderly and living alone. The church has organised social activities open to all once a month, and these attract people who do not normally attend.

The financial position of the church remains healthy with a surplus recorded on the general funds in 2022.

The membership of the church at 31 December 2022 was 157.

##### **Fundraising activities**

We do not engage in fund raising activities other than asking our church members to tithe regularly.

## **SITTINGBOURNE BAPTIST CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **FINANCIAL REVIEW**

##### **Financial review**

On the financial side, 2022 was the first full year where we held normal services following the pandemic. It was also another year where the members continued their support faithfully and giving direct to the bank increased again slightly. It was also a year where financial commitments changed, with the leaving of the youth worker and also the appointment of a new minister.

At the beginning of 2022 we had a bank balance of £86,751 which included restricted funds of £5,945 (being monies held for various church groups).

Overall, in 2022, income was £152,114 compared to our target of £157,100.

Expenditure was £130,164 compared to our target of £156,950.

As a result, we had a year end surplus of £21,950.

At the end of 2022, the church had a bank balance of £107,182, which includes restricted funds of £7,315 (being monies held for various church groups).

#### **FUTURE PLANS**

Looking forward, we will continue to support Nathan Gordon in the role of our minister, and we also will strive to appoint a new youth worker to continue the important work of supporting and growing our younger generations. We continue to pray for the church to grow and for more people to join the membership.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Organisational structure**

The church shall be served by not less than four and not more than twelve elected deacons. They shall not be under 21 years of age and shall be baptised church members. They shall have been members of Sittingbourne Baptist Church for at least one year. They shall be elected by ballot. A third of their number (or such as shall secure the retirement of all deacons every three years) shall retire annually, but shall be eligible for re-election. Nominations for the office shall be sent to the Church Administrator in writing, signed by a proposer and seconder, not less than four weeks before the election is to take place. Notice of the election must be given at public worship on the two Sundays preceding the church meeting. Nominees standing as deacons must receive the support of over 66% of the eligible members voting. Each year, after the election, the church officers shall appoint two of their number to act as church administrator and church treasurer, and these appointments shall be submitted to the church meeting for confirmation.

During the year the Trustees met on 11 occasions for business with 89% attendance.

## **SITTINGBOURNE BAPTIST CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

1) There is a risk that due to a slow down in economy and other priorities our members reduce and stop giving entirely resulting in the church being unable to continue some or all of its activities.

##### **Mitigation/Contingency**

We regularly announce at services that offering boxes are available for giving to the church. We encourage all new and existing members to give on a regular basis by standing order enabling us to plan our income and expenditure using a predictable mechanism. We also manage the costs of each activity and group in the church in a careful way ensuring they are cost effective as well as being budgeted each year. We hold approximately 30% of our annual expenditure as cash in reserve in the event of income not being up to estimated amounts. We have also added a tracking percentage to a budget management report on a monthly basis to keep track of giving and expenditure. We also report regularly to the church meetings on the current state of income and expenditure. Electronic giving is being prioritised as a communication exercise to establish more regular income streams.

2) Safety of Vulnerable People There is a risk that a child or vulnerable adult is exposed to some form of harm or abuse.

##### **Mitigation/Contingency**

All our volunteers who work with children and young people are DBS checked and renewed as they expire. We subscribe to the content and principles underpinning the Baptist Union Safe to Grow statement for Safeguarding children and young people in the local church. We have a designated charity trustee holding the position of Designated Person for Safeguarding who regularly liaises with the minister regarding any child safety issues raised by children, youth leaders, or other persons within the church. The Designated Person for Safeguarding is notified to the church members and attendees via a prominent notice on our noticeboard. We ensure those dealing with vulnerable adults are also DBS checked. We regularly discuss safeguarding at our leadership team meetings and undertake safeguarding training at relevant levels for those in position of leadership for young people and children.

3) Building Age and Condition There is a risk that the age and condition of church building causes significant expense due to emergency repairs resulting in the church becoming unsafe to use.

##### **Mitigation/Contingency**

We regularly assess the condition of the church facilities and replace ageing parts of the building to ensure the building is both economic to run in terms of heating and cooling as well as being fit for purpose. We budget on an annual basis to fund repairs of various systems to reduce the risk of expensive and unnecessary emergency expenditure. We delegate to a separate fabric committee the tasks to oversee the fabric matters of the church and to communicate their anticipated expenditure and needs to the leadership team on an annual basis. This risk surfaced during the 2019/20 financial year resulting in the church needing to dip into additional funds. Whilst we believe this was a one-off event, we will review the budget during the next budget planning round to ensure that any new known risks in this area are considered.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number

1148652

# **SITTINGBOURNE BAPTIST CHURCH**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

**Principal address**  
The High Street  
SITTINGBOURNE  
Kent  
ME10 4AQ

### **Trustees**

The following were duly elected by a ballot vote, in accordance with the Church Rules at a Church Members' Meeting and served throughout the year (unless otherwise stated). All Trustees must be members of this church.

Mr David Casse  
Mr Grahame Atkinson  
Ms Fiona Cowan  
Ms Doris Thomson  
Ms Kudakwashe Osoba  
Mr Alan Cole  
Mr Richard Sills  
Mr Paul Blake  
Rev Nathan Gordon  
Mr Gary Hearn

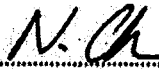
Deacon  
Deacon  
Deacon  
Deacon  
Deacon  
Deacon  
Deacon  
Deacon  
Minster  
Deacon

Appointed 01 September 2022  
Resigned 01 November 2022

### **Independent Examiner**

Clair Rayner FCA DChA  
McCabe Ford Williams  
Chartered Accountants  
Building 1063  
Comforth Drive  
Kent Science Park  
Sittingbourne  
Kent  
ME9 8PX

Approved by order of the board of trustees on 19/11/2023 and signed on its behalf by:

  
Rev N Gordon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**SITTINGBOURNE BAPTIST CHURCH**

**Independent examiner's report to the trustees of Sittingbourne Baptist Church**

I report to the charity trustees on my examination of the accounts of Sittingbourne Baptist Church (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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



Clair Rayner FCA DChA

McCabe Ford Williams  
Chartered Accountants  
Building 1063  
Cornforth Drive  
Kent Science Park  
Sittingbourne  
Kent  
ME9 8PX

Date: 20/11/2023

**SITTINGBOURNE BAPTIST CHURCH****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

|                                    |       |                         | 31.12.22         | 31.12.21         |
|------------------------------------|-------|-------------------------|------------------|------------------|
|                                    | Notes | Unrestricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                         |                  |                  |
| Donations and legacies             |       | 149,485                 | 152,104          | 146,480          |
| Investment income                  | 2     | 10                      | 10               | 108              |
| <b>Total</b>                       |       | <b>149,495</b>          | <b>152,114</b>   | <b>146,588</b>   |
| <b>EXPENDITURE ON</b>              |       |                         |                  |                  |
| <b>Charitable activities</b>       |       |                         |                  |                  |
| Ministry                           |       | 102,649                 | 107,128          | 104,410          |
| Youth work                         |       | 10,702                  | 10,702           | 210              |
| Missionary                         |       | 10,509                  | 12,909           | 18,235           |
| <b>Total</b>                       |       | <b>123,860</b>          | <b>130,739</b>   | <b>122,855</b>   |
| <b>NET INCOME/(EXPENDITURE)</b>    |       |                         |                  |                  |
| Transfers between funds            | 9     | 25,635<br>(5,629)       | (4,260)<br>5,629 | 23,733<br>-      |
| <b>Net movement in funds</b>       |       | <b>20,006</b>           | <b>21,375</b>    | <b>23,733</b>    |
| <b>RECONCILIATION OF FUNDS</b>     |       |                         |                  |                  |
| Total funds brought forward        |       | 87,717                  | 93,663           | 69,930           |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>107,723</b>          | <b>115,038</b>   | <b>93,663</b>    |

The notes form part of these financial statements

# **SITTINGBOURNE BAPTIST CHURCH**

## **STATEMENT OF FINANCIAL POSITION**

**31 DECEMBER 2022**

|                                              | Notes | 31.12.22<br>£  | 31.12.21<br>£  |
|----------------------------------------------|-------|----------------|----------------|
| <b>CURRENT ASSETS</b>                        |       |                |                |
| Debtors: amounts falling due within one year | 6     | 15,243         | 13,328         |
| Cash at bank and in hand                     |       | 106,607        | 86,751         |
|                                              |       | <u>121,850</u> | <u>100,079</u> |
| <b>CREDITORS</b>                             |       |                |                |
| Amounts falling due within one year          | 7     | (6,812)        | (6,416)        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>115,038</u> | <u>93,663</u>  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>115,038</u> | <u>93,663</u>  |
| <b>NET ASSETS</b>                            |       | <u>115,038</u> | <u>93,663</u>  |

The notes form part of these financial statements

**SITTINGBOURNE BAPTIST CHURCH**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 DECEMBER 2022**

|                                    |                |               |
|------------------------------------|----------------|---------------|
| <b>FUNDS</b>                       | <b>9</b>       |               |
| Unrestricted funds:                |                |               |
| General fund                       | 107,723        | 87,717        |
| Restricted funds:                  |                |               |
| Kitchen                            | 1,082          | 902           |
| Youth Work Fund                    | 1,081          | 818           |
| Contact Centre Fund                | 240            | 41            |
| Junior Church Fund                 | 30             | 30            |
| Holiday club                       | 98             | -             |
| ABC Fund                           | 219            | 96            |
| Bright Hours                       | 712            | 768           |
| Ladies Contact Club                | -              | 83            |
| Big Local Eastern Fisheries Fund   | 2,059          | 2,059         |
| CAP Debt Centre General Fund       | 784            | 684           |
| CAP Hardship fund                  | 5              | 5             |
| Defibrillator Fund                 | -              | 405           |
| J&J Marker Youth Wedding Gift Fund | -              | 55            |
| CTIS Fund                          | 1,005          | -             |
|                                    | <b>7,315</b>   | <b>5,946</b>  |
| <b>TOTAL FUNDS</b>                 | <b>115,038</b> | <b>93,663</b> |

The financial statements were approved by the Board of Trustees and authorised for issue on  
and were signed on its behalf by:

28/11/2023

*N. Gordon*

N Gordon - Trustee

The notes form part of these financial statements

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 1. ACCOUNTING POLICIES

#### Statutory information

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the pound sterling (£).

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### Donated goods

Sittingbourne Baptist Church could not operate without the funding provided by its members and visitors; and the time and energy given voluntarily by our members. A number of vital activities for all people aged from under 2 to over 100 are dependent on being staffed by a total of over 40 willing, trained and CRB cleared (where required) volunteers who often go beyond what is required to provide a safe, inclusive and entertaining range of activities for all.

#### Financial instruments

The charity enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. ACCOUNTING POLICIES - continued****Financial instruments****a) Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

**b) Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand.

**c) Trade and other creditors**

Debt instruments like loans and other accounts payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable within one year, typically trade payables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset is measured, initially and subsequently, at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from the estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**2. INVESTMENT INCOME**

|                                 |         |     | 31.12.22   | 31.12.21   |
|---------------------------------|---------|-----|------------|------------|
|                                 |         |     | £          | £          |
| <b>Deposit account interest</b> |         |     | <b>108</b> | <b>108</b> |
| UBA PAT (NYS)                   | 108,000 |     |            |            |
| ART                             |         | 607 |            |            |
| SBP PAT (NYS)                   | 108,000 |     |            |            |
| UBA PAT (NYS)                   | 108,000 |     |            |            |
| ART                             |         | 607 |            |            |
| SBP PAT (NYS)                   | 108,000 |     |            |            |
| UBA PAT (NYS)                   | 108,000 |     |            |            |
| ART                             |         | 607 |            |            |
| SBP PAT (NYS)                   | 108,000 |     |            |            |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

No trustee receives remuneration, the holder of the position of minister is automatically a trustee - and the minister post is a remunerated one (but not the trustee side). The total amount of remuneration for the minister was £21,809 for the year ended 31 December 2022 (2021: £9,047).

The total amount of pension contributions paid by the charity for the minister during the year was £5,058 (2021: £5,454).

**Trustees' expenses**

During the year ended 31 December 2022 the following payments were made to trustees in relation to both expenses and reimbursements.

|          |       |
|----------|-------|
| K Osaba  | 37    |
| F Cowan  | 30    |
| N Gordon | 309   |
|          | <hr/> |
|          | 376   |

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|                 | 31.12.22 | 31.12.21 |
|-----------------|----------|----------|
| Ministry        | 1        | 1        |
| Youth worker    | 1        | 1        |
| Administration  | 1        | 1        |
| Church Cleaning | 2        | 2        |
|                 | <hr/>    | <hr/>    |
|                 | 5        | 5        |

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ |
|-----------------------------------|-------------------------|-----------------------|------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                         |                       |                  |
| Donations and legacies            | 147,354                 | (874)                 | 146,480          |
| Investment income                 | 108                     | -                     | 108              |
| <b>Total</b>                      | <hr/> 147,462           | <hr/> (874)           | <hr/> 146,588    |
| <b>EXPENDITURE ON</b>             |                         |                       |                  |
| Charitable activities             |                         |                       |                  |
| Ministry                          | 104,179                 | 231                   | 104,410          |
| Youth work                        | 210                     | -                     | 210              |

**SITTINGBOURNE BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted funds | Restricted funds | Total funds    |
|------------------------------------|--------------------|------------------|----------------|
|                                    | £                  | £                | £              |
| Missionary                         | 13,035             | 5,200            | 18,235         |
| <b>Total</b>                       | <b>117,424</b>     | <b>5,431</b>     | <b>122,855</b> |
| <b>NET INCOME/(EXPENDITURE)</b>    | <b>30,038</b>      | <b>(6,305)</b>   | <b>23,733</b>  |
| Transfers between funds            | (5,385)            | 5,385            |                |
| <b>Net movement in funds</b>       | <b>24,653</b>      | <b>(920)</b>     | <b>23,733</b>  |
| <b>RECONCILIATION OF FUNDS</b>     |                    |                  |                |
| Total funds brought forward        | 63,064             | 6,866            | 69,930         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>87,717</b>      | <b>5,946</b>     | <b>93,663</b>  |

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               |               |               |
|---------------|---------------|---------------|
| Other debtors | 835           | 437           |
| Tax           | 12,379        | 11,051        |
| Prepayments   | 2,029         | 1,840         |
|               | <b>15,243</b> | <b>13,328</b> |

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              |              |              |
|------------------------------|--------------|--------------|
| Taxation and social security | 1,289        | 1,537        |
| Other creditors              | 5,523        | 4,879        |
|                              | <b>6,812</b> | <b>6,416</b> |

# **SITTINGBOURNE BAPTIST CHURCH**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022**

### **8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | 31.12.22       | 31.12.21      |
|---------------------|----------------|---------------|
| Unrestricted funds  | Total funds    | Total funds   |
| £                   | £              | £             |
| Current assets      | 121,850        | 100,079       |
| Current liabilities | (6,812)        | (6,416)       |
|                     | <u>115,038</u> | <u>93,663</u> |

### **9. MOVEMENT IN FUNDS**

|                                    | At 1.1.22     | Net movement in funds | Transfers between funds | At 31.12.22    |
|------------------------------------|---------------|-----------------------|-------------------------|----------------|
|                                    | £             | £                     | £                       | £              |
| <b>Unrestricted funds</b>          |               |                       |                         |                |
| General fund                       | 87,717        | 25,635                | (5,629)                 | 107,723        |
| <b>Restricted funds</b>            |               |                       |                         |                |
| Kitchen                            | 902           | 180                   | -                       | 1,082          |
| Youth Work Fund                    | 818           | 263                   | -                       | 1,081          |
| Contact Centre Fund                | 41            | 199                   | -                       | 240            |
| Junior Church Fund                 | 30            | -                     | -                       | 30             |
| Holiday club                       | -             | 98                    | -                       | 98             |
| Mission                            | -             | (4,500)               | 4,500                   | -              |
| ABC Fund                           | 96            | 123                   | -                       | 219            |
| Trussell Trust                     | -             | (75)                  | 75                      | -              |
| Bright Hours                       | 768           | (56)                  | -                       | 712            |
| Ladies Contact Club                | 83            | (106)                 | 23                      | -              |
| Big Local Eastern Fisheries Fund   | 2,059         | -                     | -                       | 2,059          |
| CAP Debt Centre General Fund       | 684           | 100                   | -                       | 784            |
| CAP Hardship fund                  | 5             | -                     | -                       | 5              |
| Defibrillator Fund                 | 405           | (1,436)               | 1,031                   | -              |
| J&J Marker Youth Wedding Gift Fund | 55            | (55)                  | -                       | -              |
| CTIS Fund                          | -             | 1,005                 | -                       | 1,005          |
|                                    | <u>5,946</u>  | <u>(4,260)</u>        | <u>5,629</u>            | <u>7,315</u>   |
| <b>TOTAL FUNDS</b>                 | <u>93,663</u> | <u>21,375</u>         | <u>-</u>                | <u>115,038</u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                                    | Incoming resources | Resources expended | Movement in funds |
|------------------------------------|--------------------|--------------------|-------------------|
|                                    | £                  | £                  | £                 |
| <b>Unrestricted funds</b>          |                    |                    |                   |
| General fund                       | 149,495            | (123,860)          | 25,635            |
| <b>Restricted funds</b>            |                    |                    |                   |
| Kitchen                            | 180                | -                  | 180               |
| Youth Work Fund                    | 263                | -                  | 263               |
| Contact Centre Fund                | 554                | (355)              | 199               |
| Holiday club                       | 98                 | -                  | 98                |
| Mission                            | 300                | (4,800)            | (4,500)           |
| ABC Fund                           | 173                | (50)               | 123               |
| Trussell Trust                     | (75)               | -                  | (75)              |
| Bright Hours                       | (56)               | -                  | (56)              |
| Ladies Contact Club                | (106)              | -                  | (106)             |
| CAP Debt Centre General Fund       | 100                | -                  | 100               |
| Defibrillator Fund                 | 238                | (1,674)            | (1,436)           |
| J&J Marker Youth Wedding Gift Fund | (55)               | -                  | (55)              |
| CTIS Fund                          | 1,005              | -                  | 1,005             |
|                                    | <b>2,619</b>       | <b>(6,879)</b>     | <b>(4,260)</b>    |
| <b>TOTAL FUNDS</b>                 | <b>152,114</b>     | <b>(130,739)</b>   | <b>21,375</b>     |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                                    | At 1.1.21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.21<br>£ |
|------------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>          |                |                                  |                                    |                     |
| General fund                       | 63,064         | 30,038                           | (5,385)                            | 87,717              |
| <b>Restricted funds</b>            |                |                                  |                                    |                     |
| Kitchen                            | 902            | -                                | -                                  | 902                 |
| Youth Work Fund                    | 353            | 465                              | -                                  | 818                 |
| Contact Centre Fund                | 231            | (190)                            | -                                  | 41                  |
| Junior Church Fund                 | 30             | -                                | -                                  | 30                  |
| Mission                            | -              | (4,300)                          | 4,300                              | -                   |
| ABC Fund                           | 96             | -                                | -                                  | 96                  |
| Trussell Trust                     | -              | (585)                            | 585                                | -                   |
| Bright Hours                       | 1,248          | (480)                            | -                                  | 768                 |
| Ladies Contact Club                | 83             | -                                | -                                  | 83                  |
| Big Local Eastern Fisheries Fund   | 2,059          | -                                | -                                  | 2,059               |
| CAP Debt Centre General Fund       | 684            | -                                | -                                  | 684                 |
| CAP Hardship fund                  | 5              | -                                | -                                  | 5                   |
| Chris Hughes Retirement Fund       | 1,175          | (1,675)                          | 500                                | -                   |
| Defibrillator Fund                 | -              | 405                              | -                                  | 405                 |
| J&J Marker Youth Wedding Gift Fund | -              | 55                               | -                                  | 55                  |
|                                    | 6,866          | (6,305)                          | 5,385                              | 5,946               |
| <b>TOTAL FUNDS</b>                 | <b>69,930</b>  | <b>23,733</b>                    | <b>-</b>                           | <b>93,663</b>       |

**SITTINGBOURNE BAPTIST CHURCH****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022****9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>          |                            |                            |                           |
| General fund                       | 147,462                    | (117,424)                  | 30,038                    |
| <b>Restricted funds</b>            |                            |                            |                           |
| Youth Work Fund                    | 465                        | -                          | 465                       |
| Contact Centre Fund                | 41                         | (231)                      | (190)                     |
| Mission                            | 300                        | (4,600)                    | (4,300)                   |
| Trussell Trust                     | 15                         | (600)                      | (585)                     |
| Bright Hours                       | (480)                      | -                          | (480)                     |
| Chris Hughes Retirement Fund       | (1,675)                    | -                          | (1,675)                   |
| Defibrillator Fund                 | 405                        | -                          | 405                       |
| J&J Marker Youth Wedding Gift Fund | 55                         | -                          | 55                        |
|                                    | (874)                      | (5,431)                    | (6,305)                   |
| <b>TOTAL FUNDS</b>                 | <b>146,588</b>             | <b>(122,855)</b>           | <b>23,733</b>             |

**RESTRICTED FUNDS**

Kitchen fund is a fund specifically for the refurbishment of the kitchen. Contributions have mainly been from those using the kitchen for providing lunches.

The Youth Work Fund was set up to hold donations from church members to contribute towards finding a new youth pastor.

Contact centre fund are funds for the Sittingbourne contact centre - a council approved church based Saturday morning meeting space where separated couples (and their children) can meet on neutral ground.

The Junior Church fund is for funds specifically nominated by donors for junior church use.

Mission funds are those specifically nominated by donors for missionaries or missionary organisations that the church already supports.

ABC funds are the running funds for ABC - the church's parent and toddler group

The Trussell Trust is the parent charity for the foodbank. The fund holds incoming funds from the other partner churches in the Sittingbourne foodbank and passes them onto the Trussell Trust on a monthly basis, and also holds and administers any grants provided for the foodbank. Background on the Trussell Trust can be found on this website <https://sittingbourne.foodbank.org.uk/>

The Bright Hour is an afternoon club for older people. The fund comprises their operating costs.

## **SITTINGBOURNE BAPTIST CHURCH**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **9. MOVEMENT IN FUNDS - continued**

The Ladies Contact Club is a group of older members that meets on a regular basis for fellowship. They occasionally made donations to causes close to the member's hearts from subscription costs given by various members at their weekly meetings.

Big Local Eastern Sheppey Funds are those donations and expenses that are specifically used for the CAP work in the east area of Sheppey.

CAP Debt Centre General Fund is the holding fund for the contributions from the partner churches and also any other donations given for the CAP Debt Centre work. This fund also pays the monthly subscription fee to Christian Against Poverty.

CAP Hardship Fund are those donations to assist the clients of the CAP Debt Centre.

Defibrillator Fund was set up after a request from the ladies at the Bright Hour club as something that they felt was really important for the church and the town, therefore the fund was set up to receive any donation from the church members. This fund was later added to by a grant from Swale Council and the defibrillator is now in place and available for all to use if necessary.

J&J Marker Wedding gift fund was set up to receive donations from the church members as our new Youth Worker was getting married on 1st Jan 2022. These funds were collected and then passed onto the couple shortly after their wedding.

The Holiday Club fund was set up to receive donations from church members for the holiday club that the church run during the six weeks holidays for the younger members of the church.

CTIS - Churches Together in Sittingbourne - this was funds received from CTIS when the account was closed and the funds were shared between the churches in the town.

#### **10. RELATED PARTY DISCLOSURES**

During the year D Casse, a trustee, made donations to the charity of £924 (2021: £924).

During the year F Cowan, a trustee, made donations to the charity of £4,775 (2021: £4,424).

During the year G Atkinson, a trustee, made donations to the charity of £1,500 (2021: £1,500).

During the year A Cheesman, a former trustee, made donations to the charity of £nil (2021: £3,600).

During the year D Thomson, a trustee, made donations to the charity of £1,800 (2021: £1,800).

During the year K Osoba, a trustee, made donations to the charity of £3,100 (2021: £1,492).

During the year J Kemp, a former trustee, made donations to the charity of £nil (2021: £100).

During the year A Cole, a trustee, made donations to the charity of £1,980 (2021: £1,980).

During the year R Sills, a trustee, made donations to the charity of £1,835 (2021: £1,800).

During the year N Gordon, a trustee, made donations to the charity of £55 (2021: £nil).

**SITTINGBOURNE BAPTIST CHURCH****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

|                                 | 31.12.22<br>£ | 31.12.21<br>£ |
|---------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>    |               |               |
| <b>Donations and legacies</b>   |               |               |
| Offerings                       | 34,684        | 28,531        |
| Donations                       | 2,373         | (1,980)       |
| Gift aid                        | 111,635       | 119,929       |
| Grants                          | 3,412         | -             |
|                                 | <hr/>         | <hr/>         |
|                                 | 152,104       | 146,480       |
| <b>Investment income</b>        |               |               |
| Deposit account interest        | 10            | 108           |
|                                 | <hr/>         | <hr/>         |
| <b>Total Incoming resources</b> | 152,114       | 146,588       |
| <b>EXPENDITURE</b>              |               |               |
| <b>Charitable activities</b>    |               |               |
| Wages                           | 37,518        | 43,646        |
| Social security                 | 2,485         | 609           |
| Pensions                        | 5,288         | 8,073         |
| Manse upkeep                    | 16,921        | 6,940         |
| Junior church                   | 543           | 624           |
| BMS                             | 2,000         | 2,500         |
| Home mission / KBA              | 8,509         | 9,035         |
| Gareth Cheesman                 | 2,400         | 2,200         |
| Tom & Marieke                   | 2,400         | 2,400         |
| Youth Outings                   | 116           | 210           |
| Trussell Trust expenses         | 600           | 600           |
| Ministry costs                  | 3,057         | 3,070         |
| Worship costs                   | 1,686         | 1,288         |
| CAP Debt Centre                 | 3,000         | 3,000         |
| Phil Seabrook                   | 1,500         | 1,500         |
| Evangelism and Outreach         | 175           | 109           |
| Fellowship Lovegifts            | 600           | -             |
| Misc Mission Gifts              | 500           | -             |
|                                 | <hr/>         | <hr/>         |
|                                 | 89,298        | 85,804        |
| <b>Support costs</b>            |               |               |
| Management                      |               |               |
| Wages                           | 15,415        | 13,765        |
| Carried forward                 | 15,415        | 13,765        |

This page does not form part of the statutory financial statements

**SITTINGBOURNE BAPTIST CHURCH****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

|                          | 31.12.22<br>£  | 31.12.21<br>£  |
|--------------------------|----------------|----------------|
| Management               | 15,415         | 13,765         |
| Brought forward          | 927            | 681            |
| Social security          | 1,542          | 1,372          |
| Pensions                 | 1,851          | 1,881          |
| Insurance                | 4,466          | 2,681          |
| Light and heat           | 1,589          | 1,359          |
| Telephone                | 870            | 595            |
| Postage and stationery   | 2,152          | 157            |
| Sundries                 | 9,169          | 10,503         |
| Repairs & maintenance    | 1,097          | 2,218          |
| Information technology   | 150            | 10             |
| Training courses         | 464            | 554            |
| Covid-19 Costs           |                |                |
|                          | <u>39,692</u>  | <u>35,776</u>  |
| Governance costs         |                |                |
| Accountancy              | <u>1,749</u>   | <u>1,275</u>   |
| Total resources expended | <u>130,739</u> | <u>122,855</u> |
| Net income               | <u>21,375</u>  | <u>23,733</u>  |

This page does not form part of the statutory financial statements

**SITTINGBOURNE BAPTIST CHURCH**

England & Wales - Charity number 1148652

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# Accounts

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**REPORT OF THE TRUSTEES AND**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**FOR**

**SITTINGBOURNE BAPTIST CHURCH**

McCabe Ford Williams  
Chartered Accountants  
Bank Chambers  
1 Central Avenue  
Sittingbourne  
Kent  
ME10 4AE

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**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

2021 has been a transition year for the church as activities steadily resumed following the Covid lockdown. For the first three months the morning service was transmitted online, using Facebook and the church website, with CDs available for those without computer access. Live in-person services resumed on Good Friday, albeit without congregational singing and with people wearing face masks. All restrictions were lifted at the end of July and services returned to normal. Evening services re-started at the beginning shortly afterwards.

The work of the Contact Centre and the Food Bank continued throughout the year with appropriate safeguards and restrictions. The Contact Centre is a facility which the church provides to allow children of separated parents to meet the absent parent in a supervised place of safety. This facility was regarded as essential for the mental health of the children and took place in a socially distanced manner.

The Food Bank meets a growing need within the town and is operated by our church along with others in the town. Distribution of food occurs weekly from our premises and on other days from other churches.

The work among the children and young people re-started at the end of July. Activities continued to be organised not only for the children of church members but also for others outside of the church who had been connected with our youth activities. A new youth worker, Jacob Marker, took up his post at the end of July and brought a number of fresh ideas both to re-vitalise our own youth group and to make contact with those outside of the church.

The church has registered as a welcome centre for Ukrainian refugees, but by the end of 2021 none had arrived. We also send a number of Christmas parcels to Eastern Europe each year.

The church supports financially three of its members or former who are engaged in charitable work - one helping young mothers in China, one helping refugees in Greece and one engaged in youth work in Chester.

For the entire year, the church was without a minister. A number of potential candidates were contacted or interviewed, but none appeared suitable. At the end of the year our minister in training, Nathan Gordon, was also interviewed and it was decided to recommend to the church meeting that he be appointed our next minister, commencing in September 2022 at the end of his training. During 2021 services were led mainly by members of our own congregation.

The work amongst other groups in the church had largely restarted by September. A group for the elderly met from April in the open air in a local park and moved back into the church in September. This group has proved valuable in providing fellowship for those who are elderly and living alone. The church has organised social activities open to all once a month, again initially in the open air, and in the church in the colder months.

The financial position of the church remains healthy with a surplus recorded on the general funds in 2021.

The membership of the church at 31 December 2021 was 171.

**Fundraising activities**

We do not engage in fund raising activities other than asking our church members to tithe regularly.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Our Mission statement "Declaring Christ to people, Discipling people to Christ" captures the essence of our aim, to introduce people to a personal relationship with Jesus Christ and continuing to develop their knowledge and trust in Him. We are a Baptist Church in membership with the Baptist Union and the local expression of that, the South East Baptist Association. We are also actively involved in Churches Together in Sittingbourne. We are Evangelical in our belief and practice, proclaiming a Gospel of repentance toward God and faith in His Son Jesus Christ as Saviour and Lord. We practice believer's baptism by total immersion and acknowledge the entire Bible as God's Word, having supreme authority in matters of faith and conduct.

**Public benefit**

The Trustees confirm that they have complied with the duties in Section 17 (5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

We have referred to the Charity Commission general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**ACHIEVEMENT AND PERFORMANCE**

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## **SITTINGBOURNE BAPTIST CHURCH**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Church holds reserves for the following reasons:

To assist and further its mission

To enable the church to focus on specific areas of worship.

For the maintenance and upkeep of the church.

On the financial side, 2021 was year we started still with online services but thankfully were able to return to in person services in July. It was also another year where the members continued their support faithfully and giving direct to the bank increased again slightly.

At the beginning of 2021 we had a bank balance of £65,335, which included restricted funds of £6,866 (being monies held for various church groups).

Overall, in 2021, income was £146,588 compared to our target of £170,200.  
Expenditure was £122,816 compared to our target of £170,100.

As a result, we had a year end surplus of £23,772.

At the end of 2021, the church had a bank balance of £86,918, which includes restricted funds of £5,946 (being monies held for various church groups).

##### **Going concern**

The outbreak of COVID-19, which has taken place during the year ended 31 December 2021, resulted in a pandemic causing extensive disruption across the globe. The UK Government enforced a lockdown from 23 March 2020 and after gradually easing measures, enforced a second lockdown from 5 November 2020 until 2 December 2020. Finally, a third lockdown was implemented on 4 January 2021 followed by the release of the UK Government's 'roadmap' detailing the controlled lifting of restrictions, subsequently all restrictions were lifted on 19 July 2021. The charity's activities, as with many charities, have been impacted. However, due to continued donations and use of brought forward funds, the charity has been able to maintain its charitable activities throughout the period.

#### **FUTURE PLANS**

Looking forward, we are thankful that Nathan Gordon has agreed to be our new minister from September 2022 and we will continue to support him as he finishes his studies and training and then has a well-earned break before starting. We continue to pray for the church to grow and for more people to join the membership.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The church shall be served by not less than four and not more than twelve elected deacons. They shall not be under 21 years of age and shall be baptised church members. They shall have been members of Sittingbourne Baptist Church for at least one year. They shall be elected by ballot. A third of their number (or such as shall secure the retirement of all deacons every three years) shall retire annually, but shall be eligible for re-election. Nominations for the office shall be sent to the Church Administrator in writing, signed by a proposer and seconder, not less than four weeks before the election is to take place. Notice of the election must be given at public worship on the two Sundays preceding the church meeting. Nominees standing as deacons must receive the support of over 66% of the eligible members voting. Each year, after the election, the church officers shall appoint two of their number to act as church administrator and church treasurer, and these appointments shall be submitted to the church meeting for confirmation.

During the year the Trustees met on 11 occasions for business with 89% attendance.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

1) There is a risk that due to a slow down in economy and other priorities our members reduce and stop giving entirely resulting in the church being unable to continue some or all of its activities.

**Mitigation/Contingency**

We regularly announce at services that offering boxes are available for giving to the church. We encourage all new and existing members to give on a regular basis by standing order enabling us to plan our income and expenditure using a predictable mechanism. We also manage the costs of each activity and group in the church in a careful way ensuring they are cost effective as well as being budgeted each year. We hold approximately 30% of our annual expenditure as cash in reserve in the event of income not being up to estimated amounts. We have also added a tracking percentage to a budget management report on a monthly basis to keep track of giving and expenditure. We also report regularly to the church meetings on the current state of income and expenditure. Electronic giving is being prioritised as a communication exercise to establish more regular income streams.

2) Safety of Vulnerable People There is a risk that a child or vulnerable adult is exposed to some form of harm or abuse.

**Mitigation/Contingency**

All our volunteers who work with children and young people are DBS checked and renewed as they expire. We subscribe to the content and principles underpinning the Baptist Union Safe to Grow statement for Safeguarding children and young people in the local church. We have a designated charity trustee holding the position of Designated Person for Safeguarding who regularly liaises with the minister regarding any child safety issues raised by children, youth leaders, or other persons within the church. The Designated Person for Safeguarding is notified to the church members and attendees via a prominent notice on our noticeboard. We ensure those dealing with vulnerable adults are also DBS checked. We regularly discuss safeguarding at our leadership team meetings and undertake safeguarding training at relevant levels for those in position of leadership for young people and children.

3) Building Age and Condition There is a risk that the age and condition of church building causes significant expense due to emergency repairs resulting in the church becoming unsafe to use.

**Mitigation/Contingency**

We regularly assess the condition of the church facilities and replace ageing parts of the building to ensure the building is both economic to run in terms of heating and cooling as well as being fit for purpose. We budget on an annual basis to fund repairs of various systems to reduce the risk of expensive and unnecessary emergency expenditure. We delegate to a separate fabric committee the tasks to oversee the fabric matters of the church and to communicate their anticipated expenditure and needs to the leadership team on an annual basis. This risk surfaced during the 2019/20 financial year resulting in the church needing to dip into additional funds. Whilst we believe this was a one-off event, we will review the budget during the next budget planning round to ensure that any new known risks in this area are considered.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1148652

**SITTINGBOURNE BAPTIST CHURCH**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Principal address**

The High Street  
SITTINGBOURNE  
Kent  
ME10 4AQ

**Trustees**

The following were duly elected by a ballot vote, in accordance with the Church Rules at a Church Members' Meeting and served throughout the year (unless otherwise stated). All Trustees must be members of this church.

Mr David Casse

Rev. Chris Hughes - retired 31/03/21

Mr Adrian Cheesman - resigned 31/12/21

Mr Grahame Atkinson

Ms Fiona Cowan

Ms Doris Thomson

Ms Kudakwashe Osoba

Ms Jackie Kemp - resigned 01/03/21

Mr Gary Hearn

Mr Alan Cole

Mr Richard Sills

Deacon

Minister

Deacon

Deacon

Deacon

Deacon

Deacon

Deacon

Deacon

Deacon

Deacon

**Independent Examiner**

Clair Rayner

FCA DChA

McCabe Ford Williams

Chartered Accountants

Bank Chambers

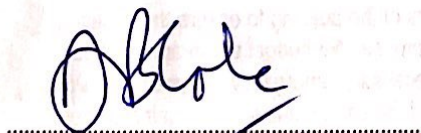
1 Central Avenue

Sittingbourne

Kent

ME10 4AE

Approved by order of the board of trustees on .....23/12/22..... and signed on its behalf by:



A Cole - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**SITTINGBOURNE BAPTIST CHURCH**

**Independent examiner's report to the trustees of Sittingbourne Baptist Church**

I report to the charity trustees on my examination of the accounts of Sittingbourne Baptist Church (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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



Clair Rayner  
FCA DChA  
McCabe Ford Williams  
Chartered Accountants  
Bank Chambers  
1 Central Avenue  
Sittingbourne  
Kent  
ME10 4AE

Date: Oct 13, 2022

**SITTINGBOURNE BAPTIST CHURCH****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.12.21<br>Total<br>funds<br>£ | 31.12.20<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                 |                                 |
| Donations and legacies             |       | 147,354                    | (874)                    | 146,480                         | 217,982                         |
| Investment income                  | 2     | 108                        | -                        | 108                             | 305                             |
| <b>Total</b>                       |       | <b>147,462</b>             | <b>(874)</b>             | <b>146,588</b>                  | <b>218,287</b>                  |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                 |                                 |
| <b>Charitable activities</b>       |       |                            |                          |                                 |                                 |
| Ministry                           |       | 104,179                    | 231                      | 104,410                         | 110,349                         |
| Youth work                         |       | 210                        | -                        | 210                             | 109                             |
| Missionary                         |       | 13,035                     | 5,200                    | 18,235                          | 80,079                          |
| Other                              |       | -                          | -                        | -                               | 1,200                           |
| <b>Total</b>                       |       | <b>117,424</b>             | <b>5,431</b>             | <b>122,855</b>                  | <b>191,737</b>                  |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>30,038</b>              | <b>(6,305)</b>           | <b>23,733</b>                   | <b>26,550</b>                   |
| Transfers between funds            | 9     | (5,385)                    | 5,385                    | -                               | -                               |
| <b>Net movement in funds</b>       |       | <b>24,653</b>              | <b>(920)</b>             | <b>23,733</b>                   | <b>26,550</b>                   |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                 |                                 |
| Total funds brought forward        |       | 63,064                     | 6,866                    | 69,930                          | 43,380                          |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>87,717</b>              | <b>5,946</b>             | <b>93,663</b>                   | <b>69,930</b>                   |

The notes form part of these financial statements

**SITTINGBOURNE BAPTIST CHURCH****STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2021**

|                                              | Notes | 31.12.21<br>£        | 31.12.20<br>£        |
|----------------------------------------------|-------|----------------------|----------------------|
| <b>CURRENT ASSETS</b>                        |       |                      |                      |
| Debtors: amounts falling due within one year | 6     | 13,328               | 8,676                |
| Cash at bank and in hand                     |       | 86,751               | 65,330               |
|                                              |       | <u>100,079</u>       | <u>74,006</u>        |
| <b>CREDITORS</b>                             |       |                      |                      |
| Amounts falling due within one year          | 7     | (6,416)              | (4,076)              |
|                                              |       | <u>93,663</u>        | <u>69,930</u>        |
| <b>NET CURRENT ASSETS</b>                    |       |                      |                      |
|                                              |       | <u>93,663</u>        | <u>69,930</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>93,663</u>        | <u>69,930</u>        |
| <b>NET ASSETS</b>                            |       | <u><u>93,663</u></u> | <u><u>69,930</u></u> |

The notes form part of these financial statements

**SITTINGBOURNE BAPTIST CHURCH****STATEMENT OF FINANCIAL POSITION - continued**  
**31 DECEMBER 2021****FUNDS**

9

## Unrestricted funds:

General fund 87,717 63,064

## Restricted funds:

Kitchen 902 902

Youth Work Fund 818 353

Contact Centre Fund 41 231

Junior Church Fund 30 30

ABC Fund 96 96

Bright Hours 768 1,248

Ladies Contact Club 83 83

Big Local Eastern Fisheries Fund 2,059 2,059

CAP Debt Centre General Fund 684 684

CAP Hardship fund 5 5

Chris Hughes Retirement Fund - 1,175

Defibrillator Fund 405 -

J&amp;J Marker Youth Wedding Gift Fund 55 -

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5,946 6,866

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**TOTAL FUNDS**

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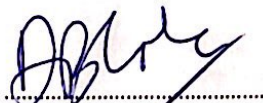
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93,663 69,930

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The financial statements were approved by the Board of Trustees and authorised for issue on  
.....28.12.22..... and were signed on its behalf by:

  
.....  
A Cole - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. ACCOUNTING POLICIES**

**Statutory information**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the pound sterling (£).

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Donated goods**

Sittingbourne Baptist Church could not operate without the funding provided by its members and visitors; and the time and energy given voluntarily by our members. A number of vital activities for all people aged from under 2 to over 100 are dependent on being staffed by a total of over 40 willing, trained and CRB cleared (where required) volunteers who often go beyond what is required to provide a safe, inclusive and entertaining range of activities for all.

**Financial instruments**

The charity enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. ACCOUNTING POLICIES - continued****Financial instruments****a) Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

**b) Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand.

**c) Trade and other creditors**

Debt instruments like loans and other accounts payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable within one year, typically trade payables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset is measured, initially and subsequently, at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from the estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**2. INVESTMENT INCOME**

|                          | 31.12.21   | 31.12.20   |
|--------------------------|------------|------------|
|                          | £          | £          |
| Deposit account interest | 108        | 305        |
|                          | <u>108</u> | <u>305</u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

No trustee receives remuneration, the holder of the position of minister is automatically a trustee - and the minister post is a remunerated one (but not the trustee side). The total amount of remuneration for the minister was £9,047 for the year ended 31 December 2021 (2020: £31,751).

The total amount of pension contributions paid by the charity for the minister during the year was £5,454 (2020: £7,136).

**Trustees' expenses**

During the year ended 31 December 2021 the following payments were made to trustees in relation to both expenses and reimbursements.

|            |       |
|------------|-------|
| A Cheesman | 138   |
| C Hughes   | 973   |
| A Cole     | 135   |
| R Sills    | 340   |
|            | <hr/> |
|            | 1,586 |
|            | <hr/> |

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|                 | 31.12.21 | 31.12.20 |
|-----------------|----------|----------|
| Ministry        | 1        | 1        |
| Youth worker    | 1        | 1        |
| Administration  | 1        | 1        |
| Church Cleaning | 2        | 2        |
|                 | <hr/>    | <hr/>    |
|                 | 5        | 5        |
|                 | <hr/>    | <hr/>    |

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£    |
|-----------------------------------|-------------------------|-----------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                         |                       |                     |
| Donations and legacies            | 161,610                 | 56,372                | 217,982             |
| Investment income                 | 305                     | -                     | 305                 |
| <b>Total</b>                      | <hr/> 161,915 <hr/>     | <hr/> 56,372 <hr/>    | <hr/> 218,287 <hr/> |
| <b>EXPENDITURE ON</b>             |                         |                       |                     |
| <b>Charitable activities</b>      |                         |                       |                     |
| Ministry                          | 105,645                 | 4,704                 | 110,349             |
| Youth work                        | 109                     | -                     | 109                 |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                        | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|----------------------------------------|----------------------------|--------------------------|---------------------|
| Missionary                             | 13,077                     | 67,002                   | 80,079              |
| Other                                  | 1,200                      | -                        | 1,200               |
| <b>Total</b>                           | <b>120,031</b>             | <b>71,706</b>            | <b>191,737</b>      |
| <br><b>NET INCOME/(EXPENDITURE)</b>    | <br>41,884                 | <br>(15,334)             | <br>26,550          |
| <b>Transfers between funds</b>         | <b>(6,571)</b>             | <b>6,571</b>             | <b>-</b>            |
| <b>Net movement in funds</b>           | <b>35,313</b>              | <b>(8,763)</b>           | <b>26,550</b>       |
| <br><b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| <b>Total funds brought forward</b>     | <b>27,751</b>              | <b>15,629</b>            | <b>43,380</b>       |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <b>63,064</b>              | <b>6,866</b>             | <b>69,930</b>       |

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 31.12.21<br>£ | 31.12.20<br>£ |
|---------------|---------------|---------------|
| Other debtors | 437           | 305           |
| Tax           | 11,051        | 6,598         |
| Prepayments   | 1,840         | 1,773         |
|               | <b>13,328</b> | <b>8,676</b>  |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 31.12.21     | 31.12.20     |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Taxation and social security | 1,537        | 2,153        |
| Other creditors              | 4,879        | 1,923        |
|                              | <u>6,416</u> | <u>4,076</u> |

**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | Unrestricted<br>funds | Restricted<br>funds | 31.12.21<br>Total<br>funds | 31.12.20<br>Total<br>funds |
|---------------------|-----------------------|---------------------|----------------------------|----------------------------|
|                     | £                     | £                   | £                          | £                          |
| Current assets      | 94,133                | 5,946               | 100,079                    | 74,006                     |
| Current liabilities | (6,416)               | -                   | (6,416)                    | (4,076)                    |
|                     | <u>87,717</u>         | <u>5,946</u>        | <u>93,663</u>              | <u>69,930</u>              |

**9. MOVEMENT IN FUNDS**

|                                    | At 1.1.21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.21<br>£ |
|------------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>          |                |                                  |                                    |                     |
| General fund                       | 63,064         | 30,038                           | (5,385)                            | 87,717              |
| <b>Restricted funds</b>            |                |                                  |                                    |                     |
| Kitchen                            | 902            | -                                | -                                  | 902                 |
| Youth Work Fund                    | 353            | 465                              | -                                  | 818                 |
| Contact Centre Fund                | 231            | (190)                            | -                                  | 41                  |
| Junior Church Fund                 | 30             | -                                | -                                  | 30                  |
| Mission                            | -              | (4,300)                          | 4,300                              | -                   |
| ABC Fund                           | 96             | -                                | -                                  | 96                  |
| Trussell Trust                     | -              | (585)                            | 585                                | -                   |
| Bright Hours                       | 1,248          | (480)                            | -                                  | 768                 |
| Ladies Contact Club                | 83             | -                                | -                                  | 83                  |
| Big Local Eastern Fisheries Fund   | 2,059          | -                                | -                                  | 2,059               |
| CAP Debt Centre General Fund       | 684            | -                                | -                                  | 684                 |
| CAP Hardship fund                  | 5              | -                                | -                                  | 5                   |
| Chris Hughes Retirement Fund       | 1,175          | (1,675)                          | 500                                | -                   |
| Defibrillator Fund                 | -              | 405                              | -                                  | 405                 |
| J&J Marker Youth Wedding Gift Fund | -              | 55                               | -                                  | 55                  |
|                                    | <u>6,866</u>   | <u>(6,305)</u>                   | <u>5,385</u>                       | <u>5,946</u>        |
| <b>TOTAL FUNDS</b>                 | <u>69,930</u>  | <u>23,733</u>                    | <u>-</u>                           | <u>93,663</u>       |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>          |                            |                            |                           |
| General fund                       | 147,462                    | (117,424)                  | 30,038                    |
| <b>Restricted funds</b>            |                            |                            |                           |
| Youth Work Fund                    | 465                        | -                          | 465                       |
| Contact Centre Fund                | 41                         | (231)                      | (190)                     |
| Mission                            | 300                        | (4,600)                    | (4,300)                   |
| Trussell Trust                     | 15                         | (600)                      | (585)                     |
| Bright Hours                       | (480)                      | -                          | (480)                     |
| Chris Hughes Retirement Fund       | (1,675)                    | -                          | (1,675)                   |
| Defibrillator Fund                 | 405                        | -                          | 405                       |
| J&J Marker Youth Wedding Gift Fund | 55                         | -                          | 55                        |
|                                    | <u>(874)</u>               | <u>(5,431)</u>             | <u>(6,305)</u>            |
| <b>TOTAL FUNDS</b>                 | <u><u>146,588</u></u>      | <u><u>(122,855)</u></u>    | <u><u>23,733</u></u>      |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                                    | At 1.1.20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.20<br>£ |
|------------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>          |                |                                  |                                    |                     |
| General fund                       | 27,751         | 41,884                           | (6,571)                            | 63,064              |
| <b>Restricted funds</b>            |                |                                  |                                    |                     |
| Kitchen                            | 902            | -                                | -                                  | 902                 |
| Youth Work Fund                    | -              | 353                              | -                                  | 353                 |
| Contact Centre Fund                | 656            | (425)                            | -                                  | 231                 |
| Junior Church Fund                 | 30             | -                                | -                                  | 30                  |
| Mission                            | -              | (3,540)                          | 3,540                              | -                   |
| ABC Fund                           | 253            | (157)                            | -                                  | 96                  |
| Trussell Trust                     | 11,375         | (11,652)                         | 277                                | -                   |
| Bright Hours                       | 1,079          | 169                              | -                                  | 1,248               |
| Ladies Contact Club                | 62             | 21                               | -                                  | 83                  |
| Big Local Eastern Fisheries Fund   | 570            | 1,489                            | -                                  | 2,059               |
| Queensborough Fisheries Trust Fund | (44)           | -                                | 44                                 | -                   |
| CAP Debt Centre General Fund       | 726            | (2,752)                          | 2,710                              | 684                 |
| CAP Hardship fund                  | 20             | (15)                             | -                                  | 5                   |
| Chris Hughes Retirement Fund       | -              | 1,175                            | -                                  | 1,175               |
|                                    | <u>15,629</u>  | <u>(15,334)</u>                  | <u>6,571</u>                       | <u>6,866</u>        |
| <b>TOTAL FUNDS</b>                 | <u>43,380</u>  | <u>26,550</u>                    | <u>-</u>                           | <u>69,930</u>       |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                                  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>        |                            |                            |                           |
| General fund                     | 161,915                    | (120,031)                  | 41,884                    |
| <b>Restricted funds</b>          |                            |                            |                           |
| Youth Work Fund                  | 353                        | -                          | 353                       |
| Contact Centre Fund              | 90                         | (515)                      | (425)                     |
| Mission                          | 540                        | (4,080)                    | (3,540)                   |
| ABC Fund                         | 143                        | (300)                      | (157)                     |
| Trussell Trust                   | 51,401                     | (63,053)                   | (11,652)                  |
| Bright Hours                     | 239                        | (70)                       | 169                       |
| Ladies Contact Club              | 21                         | -                          | 21                        |
| Big Local Eastern Fisheries Fund | 1,500                      | (11)                       | 1,489                     |
| CAP Debt Centre General Fund     | (360)                      | (2,392)                    | (2,752)                   |
| CAP Hardship fund                | -                          | (15)                       | (15)                      |
| Angel Tree                       | 295                        | (295)                      | -                         |
| Chris Hughes Retirement Fund     | 1,175                      | -                          | 1,175                     |
| BMS 2020 Appeal                  | 975                        | (975)                      | -                         |
|                                  | <u>56,372</u>              | <u>(71,706)</u>            | <u>(15,334)</u>           |
| <b>TOTAL FUNDS</b>               | <u>218,287</u>             | <u>(191,737)</u>           | <u>26,550</u>             |

**RESTRICTED FUNDS**

Kitchen fund is a fund specifically for the refurbishment of the kitchen. Contributions have mainly been from those using the kitchen for providing lunches.

The Youth Work Fund was set up to hold donations from church members to contribute towards finding a new youth pastor.

Contact centre fund are funds for the Sittingbourne contact centre - a council approved church based Saturday morning meeting space where separated couples (and their children) can meet on neutral ground.

The Junior Church fund is for funds specifically nominated by donors for junior church use.

Mission funds are those specifically nominated by donors for missionaries or missionary organisations that the church already supports.

ABC funds are the running funds for ABC - the church's parent and toddler group

The Trussell Trust is the parent charity for the foodbank. The fund holds incoming funds from the other partner churches in the Sittingbourne foodbank and passes them onto the Trussell Trust on a monthly basis, and also holds and administers any grants provided for the foodbank. Background on the Trussell Trust can be found on this website <https://sittingbourne.foodbank.org.uk/>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. MOVEMENT IN FUNDS - continued**

The Bright Hour is an afternoon club for older people. The fund comprises their operating costs.

The Ladies Contact Club is a group of older members that meets on a regular basis for fellowship. They occasionally made donations to causes close to the member's hearts from subscription costs given by various members at their weekly meetings.

Big Local Eastern Sheppey Funds are those donations and expenses that are specifically used for the CAP work in the east area of Sheppey.

Queensborough Fisheries Fund are those donations and expenses that are specifically used for the CAP work in the Queensborough area of Sheppey.

CAP Debt Centre General Fund is the holding fund for the contributions from the partner churches and also any other donations given for the CAP Debt Centre work. This fund also pays the monthly subscription fee to Christian Against Poverty.

CAP Hardship Fund are those donations to assist the clients of the CAP Debt Centre.

The Angel Tree Fund is an initiative where Christmas presents are purchased for children who have a parent in prison. This fund holds the donations from church members prior to being transferred the Prison Fellowship.

Chris Hughes retirement fund is the holding fund for the donations from church members to contribute towards a leaving gift for the minister and his wife.

BMS 2020 Appeal is the holding fund for contributions from church members to the Baptist Missionary Society Harvest. The funds were collected and then paid to BMS.

Defibrillator Fund was set up after a request from the ladies at the Bright Hour club as something that they felt was really important for the church and the town, therefore the fund was set up to receive any donation from the church members. This fund was later added to by a grant from Swale Council and the defibrillator is now in place and available for all to use if necessary.

J&J Marker Wedding gift fund was set up to receive donations from the church members as our new Youth Worker was getting married on 1st Jan 2022. These funds were collected and then passed onto the couple shortly after their wedding.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. RELATED PARTY DISCLOSURES**

During the year D Casse, a trustee, made donations to the charity of £924 (2020: £944).

During the year F Cowan, a trustee, made donations to the charity of £4,424 (2020: £3,813).

During the year G Atkinson, a trustee, made donations to the charity of £1,500 (2020: £1,410).

During the year A Cheesman, a trustee, made donations to the charity of £3,600 (2020: £3,660).

During the year C Hughes, a trustee, made donations to the charity of £nil (2020: £100).

During the year D Thomson, a trustee, made donations to the charity of £1,800 (2020: £12,190).

During the year K Osoba, a trustee, made donations to the charity of £1,492 (2020: £600).

During the year J Kemp, a trustee, made donations to the charity of £100 (2020: £600).

During the year A Cole, a trustee, made donations to the charity of £1,980 (2020: £nil).

During the year R Sills, a trustee, made donations to the charity of £1,800 (2020: £nil).

**SITTINGBOURNE BAPTIST CHURCH****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

|                                 | 31.12.21<br>£ | 31.12.20<br>£ |
|---------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>    |               |               |
| <b>Donations and legacies</b>   |               |               |
| Offerings                       | 28,531        | 44,927        |
| Donations                       | (1,980)       | 47,248        |
| Gift aid                        | 119,929       | 125,807       |
|                                 | <hr/>         | <hr/>         |
|                                 | 146,480       | 217,982       |
| <br><b>Investment income</b>    |               |               |
| Deposit account interest        | 108           | 305           |
|                                 | <hr/>         | <hr/>         |
| <b>Total incoming resources</b> | 146,588       | 218,287       |
| <br><b>EXPENDITURE</b>          |               |               |
| <b>Charitable activities</b>    |               |               |
| Wages                           | 43,646        | 49,999        |
| Social security                 | 609           | 1,324         |
| Pensions                        | 8,073         | 8,961         |
| Sundries                        | -             | 1,588         |
| Manse upkeep                    | 6,940         | 5,190         |
| Junior church                   | 624           | 724           |
| BMS                             | 2,500         | 2,000         |
| Contact centre                  | -             | 309           |
| Home mission / KBA              | 9,035         | 9,627         |
| Gareth Cheesman                 | 2,200         | 1,800         |
| Tom & Marieke                   | 2,400         | 2,280         |
| Youth Outings                   | 210           | (115)         |
| Trussell Trust expenses         | 600           | 63,053        |
| Ministry costs                  | 3,070         | 2,172         |
| Worship costs                   | 1,288         | 1,242         |
| CAP Debt Centre                 | 3,000         | 2,418         |
| Bright hours expenses           | -             | 70            |
| Phil Seabrook                   | 1,500         | 1,000         |
| Angel Tree                      | -             | 295           |
| BMS Appeal                      | -             | 975           |
|                                 | <hr/>         | <hr/>         |
|                                 | 85,695        | 154,912       |
| <br><b>Support costs</b>        |               |               |
| <b>Management</b>               |               |               |
| Wages                           | 13,765        | 13,409        |
| Carried forward                 | 13,765        | 13,409        |

This page does not form part of the statutory financial statements

**SITTINGBOURNE BAPTIST CHURCH****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

|                             | 31.12.21<br>£ | 31.12.20<br>£ |
|-----------------------------|---------------|---------------|
| <b>Management</b>           |               |               |
| Brought forward             | 13,765        | 13,409        |
| Social security             | 681           | 162           |
| Pensions                    | 1,372         | 1,308         |
| Insurance                   | 1,881         | 2,083         |
| Light and heat              | 2,681         | 3,245         |
| Telephone                   | 1,359         | 1,309         |
| Postage and stationery      | 595           | 555           |
| Sundries                    | 830           | 871           |
| Repairs & maintenance       | 10,503        | 12,235        |
| Information technology      | 2,218         | 448           |
|                             | <hr/>         | <hr/>         |
|                             | 35,885        | 35,625        |
| <br><b>Governance costs</b> |               |               |
| Accountancy                 | 1,275         | 1,200         |
|                             | <hr/>         | <hr/>         |
| Total resources expended    | 122,855       | 191,737       |
|                             | <hr/>         | <hr/>         |
| <b>Net income</b>           | 23,733        | 26,550        |
|                             | <hr/>         | <hr/>         |

This page does not form part of the statutory financial statements

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
**FOR**  
**SITTINGBOURNE BAPTIST CHURCH**

McCabe Ford Williams  
Chartered Accountants  
Bank Chambers  
1 Central Avenue  
Sittingbourne  
Kent  
ME10 4AE

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**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Our Mission statement "Declaring Christ to people, Discipling people to Christ" captures the essence of our aim, to introduce people to a personal relationship with Jesus Christ and continuing to develop their knowledge and trust in Him. We are a Baptist Church in membership with the Baptist Union and the local expression of that, the South East Baptist Association. We are also actively involved in Churches Together in Sittingbourne. We are Evangelical in our belief and practice, proclaiming a Gospel of repentance toward God and faith in His Son Jesus Christ as Saviour and Lord. We practice believer's baptism by total immersion and acknowledge the entire Bible as God's Word, having supreme authority in matters of faith and conduct.

**Public benefit**

The Trustees confirm that they have complied with the duties in Section 17 (5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

We have referred to the Charity Commission general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

2020 has been a unique year in the history of the church. Activities continued as usual until early April when the government lockdown closed the church building. Although places of worship were technically allowed to open under the government restrictions, the "rule of 6" effectively prevented the church from meeting in person. Therefore, for the remainder of 2020 we transmitted a weekly service on Facebook and also on the church website and was also made available on CD. The service was not only watched by church members, but we have evidence that it was seen by members of the community who had no previous connection with the church. We are grateful for the work of our minister in training, Nathan Gordon, who along with a small team provided the editing and technical expertise to allow this to take place.

The first activity to recommence on the premises was the Contact Centre. This is a facility which the church provides to allow children of separated parents to meet the absent parent in a supervised place of safety. This facility was regarded as essential for the mental health of the children and took place in a socially distanced manner.

The activity of the food bank was suspended during the "stay at home" phase of the lockdown, but later in the year the work re-commenced, but with the food parcels delivered to people's doors rather than collected from the church premises. We are grateful for the efforts of those members who were involved in all the extra work in doing this.

The youth work of the church also moved online with regularly updated activities not only for the children of church members but also for others outside of the church who had been connected with our youth activities.

Our minister, Rev. Chris Hughes, had announced his intention to retire in July, but offered to stay on until December, to see the church through this challenging period. Our minister in training, Nathan Gordon, continued to assist in a wide range of ministries. Both kept in touch with people by telephone, and, where necessary and permitted, personal visits. Our Office Manager, Bev Sills, was able to work from home managing the administrative affairs of the church.

The level of giving to the church held up well during the pandemic, and the church experienced no significant financial difficulties during the year.

The membership of the church stood at 171 at the end of December 2020.

**Fundraising activities**

We do not engage in fund raising activities other than asking our church members to tithe regularly.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**FINANCIAL REVIEW**

**Reserves policy**

The Church holds reserves for the following reasons:

To assist and further its mission  
To enable the church to focus on specific areas of worship.  
For the maintenance and upkeep of the church.

On the financial side, 2020 was a difficult year. with the Covid-19 pandemic restricting the church's ability to carry on. It was a worrying time financially, however, the church members were extremely faithful and continued to give. Quite a few members moved to giving direct to the bank during the pandemic, which was good to see after the encouragement of this method in the previous years.

At the beginning of 2020 we had a bank balance of £42,845, which included restricted funds of £15,629 (being monies held for various church groups).

Overall, in 2020, income was £218,287 compared to our target of £152,650.  
Expenditure was £191,737 compared to our target of £157,640.

As a result, we had a pre-audit year end surplus of £26,550.

At the end of 2020, the church had a bank balance of £65,330, which includes restricted funds of £6,866 (being monies held for various church groups).

**Going concern**

The outbreak of COVID-19, which has taken place during the year ended 31 December 2020, resulted in a pandemic causing extensive disruption across the globe. The UK Government enforced a lockdown from 23 March 2020 and after gradually easing measures, enforced a second lockdown from 5 November 2020 until 2 December 2020. Finally, a third lockdown was implemented on 4 January 2021 followed by the release of the UK Government's 'roadmap' detailing the controlled lifting of restrictions, subsequently all restrictions were lifted on 19 July 2021. The charity's activities, as with many charities, have been impacted. However, due to continued donations and use of brought forward funds, the charity has been able to maintain its charitable activities throughout the period.

**FUTURE PLANS**

Looking forward to the rest of 2021, we hope that all restrictions will eventually be lifted once it is safe to do so. However, this must be achieved in a sensitive way to ensure that all members feel comfortable to return to church and the building. Nathan Gordon continues to be our Minister-in-Training and we are blessed to watch and support him as he continues with his training and ultimately moves into the settlement process. We also hope that the process of finding a new minister will be smooth and that the right person will be found.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The church shall be served by not less than four and not more than twelve elected deacons. They shall not be under 21 years of age and shall be baptised church members. They shall have been members of Sittingbourne Baptist Church for at least one year. They shall be elected by ballot. A third of their number (or such as shall secure the retirement of all deacons every three years) shall retire annually, but shall be eligible for re-election. Nominations for the office shall be sent to the Church Administrator in writing, signed by a proposer and seconder, not less than four weeks before the election is to take place. Notice of the election must be given at public worship on the two Sundays preceding the church meeting. Nominees standing as deacons must receive the support of over 66% of the eligible members voting. Each year, after the election, the church officers shall appoint two of their number to act as church administrator and church treasurer, and these appointments shall be submitted to the church meeting for confirmation.

During the year the Trustees met on 11 occasions for business with 89% attendance.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

1) There is a risk that due to a slow down in economy and other priorities our members reduce and stop giving entirely resulting in the church being unable to continue some or all of its activities.

**Mitigation/Contingency**

We regularly announce at services that offering boxes are available for giving to the church. We encourage all new and existing members to give on a regular basis by standing order enabling us to plan our income and expenditure using a predictable mechanism. We also manage the costs of each activity and group in the church in a careful way ensuring they are cost effective as well as being budgeted each year. We hold approximately 30% of our annual expenditure as cash in reserve in the event of income not being up to estimated amounts. We have also added a tracking percentage to a budget management report on a monthly basis to keep track of giving and expenditure. We also report regularly to the church meetings on the current state of income and expenditure. Electronic giving is being prioritised as a communication exercise to establish more regular income streams.

2) Safety of Vulnerable People There is a risk that a child or vulnerable adult is exposed to some form of harm or abuse.

**Mitigation/Contingency**

All our volunteers who work with children and young people are DBS checked and renewed as they expire. We subscribe to the content and principles underpinning the Baptist Union Safe to Grow statement for Safeguarding children and young people in the local church. We have a designated charity trustee holding the position of Designated Person for Safeguarding who regularly liaises with the minister regarding any child safety issues raised by children, youth leaders, or other persons within the church. The Designated Person for Safeguarding is notified to the church members and attendees via a prominent notice on our noticeboard. We ensure those dealing with vulnerable adults are also DBS checked. We regularly discuss safeguarding at our leadership team meetings and undertake safeguarding training at relevant levels for those in position of leadership for young people and children.

3) Building Age and Condition There is a risk that the age and condition of church building causes significant expense due to emergency repairs resulting in the church becoming unsafe to use.

**Mitigation/Contingency**

We regularly assess the condition of the church facilities and replace ageing parts of the building to ensure the building is both economic to run in terms of heating and cooling as well as being fit for purpose. We budget on an annual basis to fund repairs of various systems to reduce the risk of expensive and unnecessary emergency expenditure. We delegate to a separate fabric committee the tasks to oversee the fabric matters of the church and to communicate their anticipated expenditure and needs to the leadership team on an annual basis. This risk surfaced during the 2019/20 financial year resulting in the church needing to dip into additional funds. Whilst we believe this was a one-off event, we will review the budget during the next budget planning round to ensure that any new known risks in this area are considered.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1148652

**SITTINGBOURNE BAPTIST CHURCH**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Principal address**

The High Street  
SITTINGBOURNE  
Kent  
ME10 4AQ

**Trustees**

The following were duly elected by a ballot vote, in accordance with the Church Rules at a Church Members' Meeting and served throughout the year (unless otherwise stated). All Trustees must be members of this church.

|                                                      |          |
|------------------------------------------------------|----------|
| Mr David Casse                                       | Deacon   |
| Rev. Chris Hughes - retired 31/03/21                 | Minister |
| Mr Paul Blake - resigned 31/12/20                    | Deacon   |
| Mr Ian Derham - resigned 31/12/20                    | Deacon   |
| Mr Adrian Cheesman                                   | Deacon   |
| Mr Shaun Hendry - resigned 31/12/20                  | Deacon   |
| Mr Grahame Atkinson                                  | Deacon   |
| Mr Miles Attwell - resigned 31/12/20                 | Deacon   |
| Ms Fiona Cowan                                       | Deacon   |
| Ms Doris Thomson                                     | Deacon   |
| Ms Kudakwashe Osoba                                  | Deacon   |
| Ms Jackie Kemp - elected 01/01/20, resigned 01/03/21 | Deacon   |
| Mr Gary Hearn - elected 01/01/20                     | Deacon   |
| Mr Alan Cole - elected 01/01/21                      | Deacon   |
| Mr Richard Sills - elected 01/01/21                  | Deacon   |

**Independent Examiner**

Clair Rayner  
FCA DChA  
McCabe Ford Williams  
Chartered Accountants  
Bank Chambers  
1 Central Avenue  
Sittingbourne  
Kent  
ME10 4AE

Approved by order of the board of trustees on .....15/12/21..... and signed on its behalf by:

  
.....  
A Cole - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**SITTINGBOURNE BAPTIST CHURCH**

**Independent examiner's report to the trustees of Sittingbourne Baptist Church**

I report to the charity trustees on my examination of the accounts of Sittingbourne Baptist Church (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Clair Rayner  
FCA DChA  
McCabe Ford Williams  
Chartered Accountants  
Bank Chambers  
1 Central Avenue  
Sittingbourne  
Kent  
ME10 4AE

Date: .....

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.12.20<br>Total<br>funds<br>£ | 31.12.19<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                 |                                 |
| Donations and legacies             |       | 161,610                    | 56,372                   | 217,982                         | 179,971                         |
| Investment income                  | 2     | 305                        | -                        | 305                             | 298                             |
| <b>Total</b>                       |       | <b>161,915</b>             | <b>56,372</b>            | <b>218,287</b>                  | <b>180,269</b>                  |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                 |                                 |
| <b>Charitable activities</b>       |       |                            |                          |                                 |                                 |
| Ministry                           |       | 105,645                    | 4,704                    | 110,349                         | 142,083                         |
| Youth work                         |       | 109                        | -                        | 109                             | 18,151                          |
| Missionary                         |       | 13,077                     | 67,002                   | 80,079                          | 34,094                          |
| Other                              |       | 1,200                      | -                        | 1,200                           | -                               |
| <b>Total</b>                       |       | <b>120,031</b>             | <b>71,706</b>            | <b>191,737</b>                  | <b>194,328</b>                  |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>41,884</b>              | <b>(15,334)</b>          | <b>26,550</b>                   | <b>(14,059)</b>                 |
| Transfers between funds            | 9     | (6,571)                    | 6,571                    | -                               | -                               |
| <b>Net movement in funds</b>       |       | <b>35,313</b>              | <b>(8,763)</b>           | <b>26,550</b>                   | <b>(14,059)</b>                 |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                 |                                 |
| Total funds brought forward        |       | 27,751                     | 15,629                   | 43,380                          | 57,439                          |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>63,064</b>              | <b>6,866</b>             | <b>69,930</b>                   | <b>43,380</b>                   |

The notes form part of these financial statements

**SITTINGBOURNE BAPTIST CHURCH**

**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2020**

|                                              | Notes | 31.12.20<br>£ | 31.12.19<br>£ |
|----------------------------------------------|-------|---------------|---------------|
| <b>CURRENT ASSETS</b>                        |       |               |               |
| Debtors: amounts falling due within one year | 6     | 8,676         | 8,127         |
| Cash at bank and in hand                     |       | 65,330        | 42,845        |
|                                              |       | <u>74,006</u> | <u>50,972</u> |
| <b>CREDITORS</b>                             |       |               |               |
| Amounts falling due within one year          | 7     | (4,076)       | (7,592)       |
|                                              |       | <u>69,930</u> | <u>43,380</u> |
| <b>NET CURRENT ASSETS</b>                    |       |               |               |
|                                              |       | <u>69,930</u> | <u>43,380</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               |               |
|                                              |       | <u>69,930</u> | <u>43,380</u> |
| <b>NET ASSETS</b>                            |       | <u>69,930</u> | <u>43,380</u> |

The notes form part of these financial statements

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 DECEMBER 2020**

**FUNDS**

9

|                                    |               |               |
|------------------------------------|---------------|---------------|
| Unrestricted funds:                |               |               |
| General fund                       | 63,064        | 27,751        |
| Restricted funds:                  |               |               |
| Kitchen                            | 902           | 902           |
| Youth Work Fund                    | 353           | -             |
| Contact Centre Fund                | 231           | 656           |
| Junior Church Fund                 | 30            | 30            |
| ABC Fund                           | 96            | 253           |
| Trussell Trust                     | -             | 11,374        |
| Bright Hours                       | 1,248         | 1,079         |
| Ladies Contact Club                | 83            | 62            |
| Big Local Eastern Fisheries Fund   | 2,059         | 571           |
| Queensborough Fisheries Trust Fund | -             | (44)          |
| CAP Debt Centre General Fund       | 684           | 726           |
| CAP Hardship fund                  | 5             | 20            |
| Chris Hughes Retirement Fund       | 1,175         | -             |
|                                    | <hr/>         | <hr/>         |
|                                    | 6,866         | 15,629        |
|                                    | <hr/>         | <hr/>         |
| <b>TOTAL FUNDS</b>                 | <b>69,930</b> | <b>43,380</b> |
|                                    | <hr/>         | <hr/>         |

The financial statements were approved by the Board of Trustees and authorised for issue on 15/12/21 and were signed on its behalf by:



.....  
A Cole - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. ACCOUNTING POLICIES**

**Statutory information**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the pound sterling (£).

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Donated goods**

Sittingbourne Baptist Church could not operate without the funding provided by its members and visitors; and the time and energy given voluntarily by our members. A number of vital activities for all people aged from under 2 to over 100 are dependent on being staffed by a total of over 40 willing, trained and CRB cleared (where required) volunteers who often go beyond what is required to provide a safe, inclusive and entertaining range of activities for all.

**Financial instruments**

The charity enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

**a) Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

**b) Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand.

**c) Trade and other creditors**

Debt instruments like loans and other accounts payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable within one year, typically trade payables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset is measured, initially and subsequently, at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from the estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**2. INVESTMENT INCOME**

|                          | 31.12.20      | 31.12.19      |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Deposit account interest | 305           | 298           |
|                          | <u>      </u> | <u>      </u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

No trustee receives remuneration, the holder of the position of minister is automatically a trustee - and the minister post is a remunerated one (but not the trustee side). The total amount of remuneration for the minister was £31,751 for the year ended 31 December 2020 (2019: £30,815).

The total amount of pension contributions paid by the charity for the minister during the year was £7,136 (2019: £8,010).

**Trustees' expenses**

During the year ended 31 December 2020 the following payments were made to trustees in relation to both expenses and reimbursements.

|            |       |
|------------|-------|
| D Casse    | 174   |
| A Cheesman | 271   |
| C Hughes   | 981   |
| G Atkinson | 108   |
| K Osoba    | 191   |
| S Hendry   | 60    |
| J Kemp     | 139   |
|            | <hr/> |
|            | 1,927 |
|            | <hr/> |

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|                | 31.12.20 | 31.12.19 |
|----------------|----------|----------|
| Ministry       | 1        | 1        |
| Youth worker   | 1        | 1        |
| Administration | 1        | 1        |
|                | <hr/>    | <hr/>    |
|                | 3        | 3        |
|                | <hr/>    | <hr/>    |

No employees received emoluments in excess of £60,000.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                        | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|----------------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |                            |                          |                     |
| Donations and legacies                 | 144,263                    | 35,708                   | 179,971             |
| Investment income                      | 298                        | -                        | 298                 |
| <b>Total</b>                           | <b>144,561</b>             | <b>35,708</b>            | <b>180,269</b>      |
| <br><b>EXPENDITURE ON</b>              |                            |                          |                     |
| <b>Charitable activities</b>           |                            |                          |                     |
| Ministry                               | 121,599                    | 20,484                   | 142,083             |
| Youth work                             | 18,151                     | -                        | 18,151              |
| Missionary                             | 12,972                     | 21,122                   | 34,094              |
| <b>Total</b>                           | <b>152,722</b>             | <b>41,606</b>            | <b>194,328</b>      |
| <br><b>NET INCOME/(EXPENDITURE)</b>    | <b>(8,161)</b>             | <b>(5,898)</b>           | <b>(14,059)</b>     |
| <br>Transfers between funds            | (6,435)                    | 6,435                    | -                   |
| <br>Net movement in funds              | (14,596)                   | 537                      | (14,059)            |
| <br><b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward            | 42,347                     | 15,092                   | 57,439              |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <b>27,751</b>              | <b>15,629</b>            | <b>43,380</b>       |

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 31.12.20<br>£ | 31.12.19<br>£ |
|---------------|---------------|---------------|
| Other debtors | 305           | 578           |
| Tax           | 6,598         | 5,500         |
| Prepayments   | 1,773         | 2,049         |
|               | <b>8,676</b>  | <b>8,127</b>  |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 31.12.20     | 31.12.19     |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Taxation and social security | 2,153        | 3,056        |
| Other creditors              | 1,923        | 4,536        |
|                              | <u>4,076</u> | <u>7,592</u> |

**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | Unrestricted<br>funds | Restricted<br>funds | 31.12.20<br>Total<br>funds | 31.12.19<br>Total<br>funds |
|---------------------|-----------------------|---------------------|----------------------------|----------------------------|
|                     | £                     | £                   | £                          | £                          |
| Current assets      | 67,140                | 6,866               | 74,006                     | 50,972                     |
| Current liabilities | (4,076)               | -                   | (4,076)                    | (7,592)                    |
|                     | <u>63,064</u>         | <u>6,866</u>        | <u>69,930</u>              | <u>43,380</u>              |

**9. MOVEMENT IN FUNDS**

|                                    | At 1.1.20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.20<br>£ |
|------------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>          |                |                                  |                                    |                     |
| General fund                       | 27,751         | 41,884                           | (6,571)                            | 63,064              |
| <b>Restricted funds</b>            |                |                                  |                                    |                     |
| Kitchen                            | 902            | -                                | -                                  | 902                 |
| Youth Work Fund                    | -              | 353                              | -                                  | 353                 |
| Contact Centre Fund                | 656            | (425)                            | -                                  | 231                 |
| Junior Church Fund                 | 30             | -                                | -                                  | 30                  |
| Mission                            | -              | (3,540)                          | 3,540                              | -                   |
| ABC Fund                           | 253            | (157)                            | -                                  | 96                  |
| Trussell Trust                     | 11,375         | (11,652)                         | 277                                | -                   |
| Bright Hours                       | 1,079          | 169                              | -                                  | 1,248               |
| Ladies Contact Club                | 62             | 21                               | -                                  | 83                  |
| Big Local Eastern Fisheries Fund   | 570            | 1,489                            | -                                  | 2,059               |
| Queensborough Fisheries Trust Fund | (44)           | -                                | 44                                 | -                   |
| CAP Debt Centre General Fund       | 726            | (2,752)                          | 2,710                              | 684                 |
| CAP Hardship fund                  | 20             | (15)                             | -                                  | 5                   |
| Chris Hughes Retirement Fund       | -              | 1,175                            | -                                  | 1,175               |
|                                    | <u>15,629</u>  | <u>(15,334)</u>                  | <u>6,571</u>                       | <u>6,866</u>        |
| <b>TOTAL FUNDS</b>                 | <u>43,380</u>  | <u>26,550</u>                    | <u>-</u>                           | <u>69,930</u>       |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                                  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>        |                            |                            |                           |
| General fund                     | 161,915                    | (120,031)                  | 41,884                    |
| <b>Restricted funds</b>          |                            |                            |                           |
| Youth Work Fund                  | 353                        | -                          | 353                       |
| Contact Centre Fund              | 90                         | (515)                      | (425)                     |
| Mission                          | 540                        | (4,080)                    | (3,540)                   |
| ABC Fund                         | 143                        | (300)                      | (157)                     |
| Trussell Trust                   | 51,401                     | (63,053)                   | (11,652)                  |
| Bright Hours                     | 239                        | (70)                       | 169                       |
| Ladies Contact Club              | 21                         | -                          | 21                        |
| Big Local Eastern Fisheries Fund | 1,500                      | (11)                       | 1,489                     |
| CAP Debt Centre General Fund     | (360)                      | (2,392)                    | (2,752)                   |
| CAP Hardship fund                | -                          | (15)                       | (15)                      |
| Angel Tree                       | 295                        | (295)                      | -                         |
| Chris Hughes Retirement Fund     | 1,175                      | -                          | 1,175                     |
| BMS 2020 Appeal                  | 975                        | (975)                      | -                         |
|                                  | <u>56,372</u>              | <u>(71,706)</u>            | <u>(15,334)</u>           |
| <b>TOTAL FUNDS</b>               | <u>218,287</u>             | <u>(191,737)</u>           | <u>26,550</u>             |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**9. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|                                    | At 1.1.19<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.19<br>£ |
|------------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>          |                |                                  |                                    |                     |
| General fund                       | 42,347         | (8,161)                          | (6,435)                            | 27,751              |
| <b>Restricted funds</b>            |                |                                  |                                    |                     |
| Kitchen                            | 402            | 500                              | -                                  | 902                 |
| Contact Centre Fund                | 1,039          | (383)                            | -                                  | 656                 |
| Junior Church Fund                 | 30             | -                                | -                                  | 30                  |
| Mission                            | 140            | (3,575)                          | 3,435                              | -                   |
| ABC Fund                           | 291            | (38)                             | -                                  | 253                 |
| Trussell Trust                     | 7,389          | 3,985                            | -                                  | 11,374              |
| Bright Hours                       | 971            | 108                              | -                                  | 1,079               |
| Ladies Contact Club                | 110            | (48)                             | -                                  | 62                  |
| Big Local Eastern Fisheries Fund   | 89             | 482                              | -                                  | 571                 |
| Queensborough Fisheries Trust Fund | 3,600          | (3,644)                          | -                                  | (44)                |
| CAP Debt Centre General Fund       | 1,031          | (3,305)                          | 3,000                              | 726                 |
| CAP Hardship fund                  | -              | 20                               | -                                  | 20                  |
|                                    | <u>15,092</u>  | <u>(5,898)</u>                   | <u>6,435</u>                       | <u>15,629</u>       |
| <b>TOTAL FUNDS</b>                 | <u>57,439</u>  | <u>(14,059)</u>                  | <u>-</u>                           | <u>43,380</u>       |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>          |                            |                            |                           |
| General fund                       | 144,561                    | (152,722)                  | (8,161)                   |
| <b>Restricted funds</b>            |                            |                            |                           |
| Kitchen                            | 500                        | -                          | 500                       |
| Contact Centre Fund                | 465                        | (848)                      | (383)                     |
| Mission                            | 520                        | (4,095)                    | (3,575)                   |
| ABC Fund                           | 257                        | (295)                      | (38)                      |
| Trussell Trust                     | 21,287                     | (17,302)                   | 3,985                     |
| Bright Hours                       | 509                        | (401)                      | 108                       |
| Ladies Contact Club                | 77                         | (125)                      | (48)                      |
| Big Local Eastern Fisheries Fund   | 1,000                      | (518)                      | 482                       |
| Queensborough Fisheries Trust Fund | -                          | (3,644)                    | (3,644)                   |
| CAP Debt Centre General Fund       | 10,973                     | (14,278)                   | (3,305)                   |
| CAP Hardship fund                  | 120                        | (100)                      | 20                        |
|                                    | <u>35,708</u>              | <u>(41,606)</u>            | <u>(5,898)</u>            |
| <b>TOTAL FUNDS</b>                 | <u>180,269</u>             | <u>(194,328)</u>           | <u>(14,059)</u>           |

**RESTRICTED FUNDS**

**Kitchen fund:** this is a fund specifically for the refurbishment of the kitchen. Contributions have mainly been from those using the kitchen for providing lunches.

The Youth Work Fund was set up to hold donations from church members to contribute towards finding a new youth pastor.

**Contact centre fund:** these are funds for the Sittingbourne contact centre - a council approved church based Saturday morning meeting space where separated couples (and their children) can meet on neutral ground.

The Junior Church fund is for funds specifically nominated by donors for junior church use.

Mission funds are those specifically nominated by donors for missionaries or missionary organisations that the church already supports.

ABC funds: these are the running funds for ABC - the church's parent and toddler group

The Trussell Trust is the parent charity for the foodbank. The fund holds incoming funds from the other partner churches in the Sittingbourne foodbank and passes them onto the Trussell Trust on a monthly basis, and also holds and administers any grants provided for the foodbank. Background on the Trussell Trust can be found on this website <https://sittingbourne.foodbank.org.uk/>

The Bright Hour is an afternoon club for older people. The fund comprises their operating costs.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**9. MOVEMENT IN FUNDS - continued**

The Ladies Contact Club is a group of older members that meets on a regular basis for fellowship. They occasionally made donations to causes close to the member's hearts from subscription costs given by various members at their weekly meetings.

Big Local Eastern Sheppey Funds are those donations and expenses that are specifically used for the CAP work in the east area of Sheppey.

Queensborough Fisheries Fund are those donations and expenses that are specifically used for the CAP work in the Queensborough area of Sheppey.

CAP Debt Centre General Fund is the holding fund for the contributions from the partner churches and also any other donations given for the CAP Debt Centre work. This fund also pays the monthly subscription fee to Christian Against Poverty.

CAP Hardship Fund are those donations to assist the clients of the CAP Debt Centre.

The Angel Tree Fund is an initiative where Christmas presents are purchased for children who have a parent in prison. This fund holds the donations from church members prior to being transferred the Prison Fellowship.

Chris Hughes retirement fund is the holding fund for the donations from church members to contribute towards a leaving gift for the minister and his wife.

BMS 2020 Appeal is the holding fund for contributions from church members to the Baptist Missionary Society Harvest. The funds were collected and then paid to BMS.

**10. RELATED PARTY DISCLOSURES**

During the year 31st December 2020 D Casse, a trustee, made donations to the charity of £944 (2019: £924).

During the year 31st December 2020 S Hendry, a trustee, made donations to the charity of £6,460 (2019: £6,490).

During the year 31st December 2020 F Cowan, a trustee, made donations to the charity of £3,813 (2019: £2,921).

During the year 31st December 2020 I Derham, a trustee, made donations to the charity of £1,080 (2019: £1,030).

During the year 31st December 2020 G Atkinson, a trustee, made donations to the charity of £1,410 (2019: £1,140).

During the year 31st December 2020 A Cheesman, a trustee, made donations to the charity of £3,660 (2019: £3,575).

During the year 31st December 2020 C Hughes, a trustee, made donations to the charity of £100 (2019: £Nil).

During the year 31st December 2020 D Thomson, a trustee, made donations to the charity of £12,190 (2019: £1,780).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

**10. RELATED PARTY DISCLOSURES - continued**

During the year 31st December 2020 M Attwell, a trustee, made donations to the charity of £2,850 (2019: £2,700).

During the year 31st December 2020 K Osoba, a trustee, made donations to the charity of £600 (2019: £Nil).

During the year 31st December 2020 J Kemp, a trustee, made donations to the charity of £600 (2019: £Nil).

**SITTINGBOURNE BAPTIST CHURCH****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

|                                 | 31.12.20<br>£ | 31.12.19<br>£ |
|---------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>    |               |               |
| <b>Donations and legacies</b>   |               |               |
| Offerings                       | 44,927        | 49,321        |
| Donations                       | 47,248        | 22,389        |
| Gift aid                        | 125,807       | 108,261       |
|                                 | <hr/>         | <hr/>         |
|                                 | 217,982       | 179,971       |
| <b>Investment income</b>        |               |               |
| Deposit account interest        | 305           | 298           |
|                                 | <hr/>         | <hr/>         |
| <b>Total incoming resources</b> | 218,287       | 180,269       |
| <br><b>EXPENDITURE</b>          |               |               |
| <b>Charitable activities</b>    |               |               |
| Wages                           | 49,999        | 52,116        |
| Social security                 | 1,324         | 2,152         |
| Pensions                        | 8,961         | 8,606         |
| Sundries                        | 1,588         | 847           |
| Manse upkeep                    | 5,190         | 11,797        |
| Junior church                   | 724           | -             |
| BMS                             | 2,000         | 2,000         |
| Agape                           | -             | 2,000         |
| Contact centre                  | 309           | 560           |
| Home mission / KBA              | 9,627         | 8,640         |
| Gareth Cheesman                 | 1,800         | 1,800         |
| Tom & Marieke                   | 2,280         | 2,295         |
| Youth Outings                   | (115)         | 2,016         |
| Trussell Trust expenses         | 63,053        | 17,302        |
| Ministry costs                  | 2,172         | 2,442         |
| Worship costs                   | 1,242         | 1,639         |
| CAP Debt Centre                 | 2,418         | 18,540        |
| Bright hours expenses           | 70            | 401           |
| Ladies Contact Club             | -             | 125           |
| Phil Seabrook                   | 1,000         | -             |
| Angel Tree                      | 295           | -             |
| BMS Appeal                      | 975           | -             |
|                                 | <hr/>         | <hr/>         |
|                                 | 154,912       | 135,278       |
| <br><b>Support costs</b>        |               |               |

This page does not form part of the statutory financial statements

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

|                                 | 31.12.20 | 31.12.19 |
|---------------------------------|----------|----------|
|                                 | £        | £        |
| <b>Support costs</b>            |          |          |
| <b>Management</b>               |          |          |
| Wages                           | 13,409   | 13,395   |
| Social security                 | 162      | 161      |
| Pensions                        | 1,308    | -        |
| Insurance                       | 2,083    | 2,050    |
| Light and heat                  | 3,245    | 4,889    |
| Telephone                       | 1,309    | 1,463    |
| Postage and stationery          | 555      | 869      |
| Sundries                        | 871      | 1,507    |
| Repairs & maintenance           | 12,235   | 32,478   |
| Information technology          | 448      | 782      |
| Training courses                | -        | 220      |
|                                 | <hr/>    | <hr/>    |
|                                 | 35,625   | 57,814   |
| <br><b>Governance costs</b>     |          |          |
| Accountancy                     | 1,200    | 1,236    |
|                                 | <hr/>    | <hr/>    |
| Total resources expended        | 191,737  | 194,328  |
|                                 | <hr/>    | <hr/>    |
| <b>Net income/(expenditure)</b> | 26,550   | (14,059) |
|                                 | <hr/>    | <hr/>    |

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