

**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

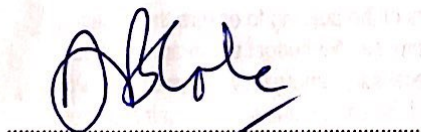
1 Central Avenue

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 funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<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 £	31.12.20 £
<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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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 £	Restricted funds £	Total funds £
<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 funds £	Restricted funds £	Total funds £
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>
 <b>NET INCOME/(EXPENDITURE)</b>	 41,884	 (15,334)	 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>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>27,751</b>	<b>15,629</b>	<b>43,380</b>
 <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 £	31.12.20 £
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 funds	Restricted funds	31.12.21 Total funds	31.12.20 Total 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 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<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 resources £	Resources expended £	Movement in funds £
<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>146,588</u>	<u>(122,855)</u>	<u>23,733</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 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<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 resources £	Resources expended £	Movement in funds £
<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 £	31.12.20 £
<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
 <b>Investment income</b>		
Deposit account interest	108	305
	<hr/>	<hr/>
<b>Total incoming resources</b>	146,588	218,287
 <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
 <b>Support costs</b>		
<b>Management</b>		
Wages	13,765	13,409
Carried forward	13,765	13,409

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

	31.12.21 £	31.12.20 £
<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/> 35,885	<hr/> 35,625
<b>Governance costs</b>		
Accountancy	1,275	1,200
	<hr/>	<hr/>
Total resources expended	122,855	191,737
	<hr/>	<hr/>
<b>Net income</b>	<u>23,733</u>	<u>26,550</u>

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