

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

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

| | Page |
|--|-----------------|
| Report of the Trustees | 1 to 6 |
| Independent Examiner's Report | 7 |
| Statement of Financial Activities | 8 |
| Statement of Financial Position | 9 to 10 |
| Notes to the Financial Statements | 11 to 21 |

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.

SITTINGBOURNE BAPTIST CHURCH

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1148652

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 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 |
| Julia Tinsley | Deacon - Appointed 01/01/2024 |

Independent Examiner
Clair Rayner FCA DChA
McCabe Ford Williams
Chartered Accountants
Building 1063
Cannon Bridge
Riverside
Sittingbourne
Kent
ME9 8PX

Approved by order of the board of trustees on 23/11/25 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 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
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Kent
ME9 8PX

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

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

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.12.24 Total funds £ | 31.12.23 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 154,800 | 9,439 | 164,239 | 179,674 |
| Investment income | 2 | 1,062 | - | 1,062 | 309 |
| Total | | 155,862 | 9,439 | 165,301 | 179,983 |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| 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 |
| Total | | 159,884 | 18,069 | 177,953 | 190,553 |
| NET INCOME/(EXPENDITURE) | | | | | |
| Transfers between funds | 9 | (4,022) (9,879) | (8,630) 9,879 | (12,652) - | (10,570) - |
| Net movement in funds | | (13,901) | 1,249 | (12,652) | (10,570) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 96,515 | 7,953 | 104,468 | 115,038 |
| TOTAL FUNDS CARRIED FORWARD | | 82,614 | 9,202 | 91,816 | 104,468 |

The notes form part of these financial statements

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

| | Notes | 31.12.24 £ | 31.12.23 £ |
|--|-------|------------------|-------------------|
| CURRENT ASSETS | | | |
| 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 |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (17,496) | (8,452) |
| | | <hr/> | <hr/> |
| NET CURRENT ASSETS | | <hr/> 91,816 | <hr/> 104,468 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 91,816 | 104,468 |
| NET ASSETS | | <hr/> 91,816 | <hr/> 104,468 |

The notes form part of these financial statements

SITTINGBOURNE BAPTIST CHURCH

STATEMENT OF FINANCIAL POSITION - continued
31 DECEMBER 2024

| | | | |
|----------------------------------|---------------|----------------|--|
| FUNDS | 9 | | |
| 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 | |
| TOTAL FUNDS | 91,816 | 104,468 | |

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> |

SITTINGBOURNE BAPTIST CHURCH

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 | - |
| TOTAL | 305 | 2,098 |

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

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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 funds £ | Restricted funds £ | 31.12.24 Total funds £ | 31.12.23 Total funds £ |
|---------------------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| 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 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.24 £ |
|----------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 96,515 | (4,022) | (9,879) | 82,614 |
| Restricted funds | | | | |
| 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> |
| TOTAL FUNDS | <u>104,468</u> | <u>(12,652)</u> | <u>-</u> | <u>91,816</u> |

SITTINGBOURNE BAPTIST CHURCH**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 resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 155,862 | (159,884) | (4,022) |
| Restricted funds | | | |
| 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) |
| TOTAL FUNDS | <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 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.23 £ |
|----------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| 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> |
| TOTAL FUNDS | <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 2024

9. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| 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> |
| TOTAL FUNDS | <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).