

PEMBURY BAPTIST CHURCH

Registered Charity number 1148719

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2022

1 Romford Road
Pembury
Tunbridge Wells
Kent TN2 4HT

PEMBURY BAPTIST CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

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PEMBURY BAPTIST CHURCH

REPORT OF THE MANAGING TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2022

The Elders, Deacons and Pastor as Managing Trustees, present their annual report and financial statements for the year ended 31st December 2022. The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church

Pembury Baptist Church is an independent Church affiliated to the Baptist Union of Great Britain and the South Eastern Baptist Association (SEBA) and is a member of the Evangelical Alliance.

The Church is governed through its Trust Deed and Constitution and the doctrinal position is 'that which is generally understood to be Protestant and Evangelical and is solely based upon the Old and New Testament'. Membership is open to all who profess repentance towards God and faith in the Lord Jesus Christ, and whose lives bear evidence of their Christian profession. The Governing Constitution was:

- Adopted at a Special Church Members Meeting on 19th June 2012
- Registered by the Charity Commission on 28th August 2012 under charity number 1148719.
- Amended at a Special Church Members Meeting on 15th May 2018
- Re-registered with the Charity Commission in May 2018.
- Amended at a Special Church Members Meeting on the 28th January 2020
- Re-registered with the Charity Commission in February 2020
- Amended at a Special Church Members' Meeting on 18th May 2021
- Re-registered with the Charity Commission on 28th May 2021
- Amended at a Special Church Members' Meeting on 18th October 2022
- Re-registered with the Charity Commission on 4th April 2023

Charity Trustees

The Charity Trustees, who served from 1st January 2022 to the date of signature of this report, are:

Rev Dan Foster – Pastor

Mrs Daphne Beard – Elder & Treasurer

Mr Richard Beeching – Elder from the AGM on 12th July 2022

Mr Sam Moore – Elder re-elected for further 3 years on 12th July 2022

Mr Robert Smith – Elder re-elected for further 3 years on 12th July 2022

Mrs Tracy Gregory – Deacon

Mrs Diane Harris – Deacon

Mr Alistair Hill – Deacon

Mr Jonathan Stewart – Deacon from the AGM on 12th July 2022

Appointment of Charity Trustees

Trustees (with the exception of the Minister) are appointed by a Church Members' Meeting for one term of three years with the opportunity to be nominated for one further three year term, apart from the Treasurer who may continue to serve beyond the six year limit. Appointment is undertaken by a process that is public, clear and open so that all Church Members are enabled to prayerfully consider who should be appointed.

Responsibilities of the Charity Trustees

- The Charity Trustees are responsible for the governance of the Church and the fulfilment of the Purpose through its Activities acting according to the will of God as discerned by the Church Members' Meeting.
- The Charity Trustees are responsible for keeping the site in an appropriate state of repair, fully insured against fire, and that public and employer's liability insurance are in place.
- The Charity Trustees are jointly and severally responsible for the financial administration of the Church.

Charity Trustees' Meetings

The trustees meet together at least every two months. These meetings include prayer and worship as well as strategic planning and vision sharing. Meetings are characterised by mutual accountability, love for God and each other as well as service to the church and community. Elders and Pastor also meet as a sub-group to discuss pastoral and prayer concerns and to seek God for vision.

Deacons are appointed to specific tasks and cover various responsibilities. There are also appointed Team and Small Group Leaders, covering specific ministries which include adults, children and young people, the provision of music, audio visual, maintenance and administration.

PEMBURY BAPTIST CHURCH

REPORT OF THE MANAGING TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2022

OBJECTIVES AND PRINCIPAL ACTIVITIES

The Vision of Pembury Baptist Church is to know Jesus and to make Him known and our Purpose is to advance the Kingdom of God to the glory of Jesus' name.

We are a Jesus-centred and Spirit-filled local church that seeks to serve the wider community of Pembury and beyond through the love of Jesus and good deeds done in His name.

ACHIEVEMENTS AND PERFORMANCE

Delivery, Outcomes and Public Benefit

Pembury Baptist Church (PBC) seeks to meet the Purpose through a number of strategic activities. Our Community Projects are detailed below, and we hold weekly Sunday public services to encounter God through worship, prayer, studying the Bible and fellowship. Numerous small groups and prayer gatherings also occur weekly/fortnightly/monthly for mutual encouragement and edification, some still on Zoom during 2022. There were also men's and women's events. During 2022 we began a monthly reflection service, saw a dedication and baptism, hosted different visiting speakers including a missionary from India and Ukrainian refugees.

This Annual Report gives an oversight of the various Church organisations and activities. In our capacity as Trustees, we give our grateful thanks to all who have served by giving their time and/or money for the purposes of God's Kingdom through PBC.

We also acknowledge with thanks the work of the members of our staff and leadership team (both paid and voluntary) who have worked hard during this past year. Much has been achieved and as Trustees we know some of the stresses that come through their commitment to the work of the church. Our Pastor, Rev Dan Foster continues to bring God's word in a fresh and relevant way by the power of the Holy Spirit. Coming out of the pandemic we continued to live-stream our Sunday services and for this we are extremely grateful for our audio-visual team led by deacon Alistair Hill, and supported by deacon Tracy Gregory.

September saw the appointment of our new full-time **Youth and Children's Worker** Nichola How who quickly became involved in Sunday School, Community Projects, enhancing existing projects and starting new ones (see below). She found her feet wonderfully and has become a fantastic asset to the life of the church.

Community Projects

Our Pastor Dan Foster and others continue to work with **HOPE**, a Pembury Churches Together initiative. Hope initiated the Pembury **Community Larder** housed at PBC. In 2022 HOPE Pembury Churches Together began meeting again regularly to pray and plan for village events. As well as joint services for Good Friday, Remembrance and Christmas (the latter two alongside the Parish Council), we participated in celebrating the Queen's Platinum Jubilee at the recreation ground in May, serving tea, coffee and cake to many hundreds in attendance. We again delivered 50+ hampers at Christmas to those in need from the village and beyond thanks to the generosity of those who contributed.

Tuesday Club (formerly Day Centre) caters for thirty to forty seniors each week during term time. This is being led by Hilary Leigh who has a team of willing volunteers who cook and care. Those who attend enjoy lunch, snacks and fellowship together, quizzes and colouring, as well as listening to a faith-based 'thought for the day'. Hilary and her team offer vital pastoral support to those who come.

Little Rascals that caters for tiny tots, pre-schoolers and their carers is run by Christine Lane and a willing team of volunteers meeting on Wednesday mornings during term time; they have craft activities, refreshments and action songs. Prayers are said and it is an opportunity to invite families to other events such as Messy Church. As the only toddler group in the village it is an invaluable resource and always popular, often oversubscribed.

Blend is an after school youth café that takes place every Friday 4-6pm term time and offers a space for Pembury's young people to enjoy milkshakes, smoothies and snacks as well as pool, table tennis, conversation, basketball (outside) and lots of other activities. Our new youth worker Nichola took over running this from September and introduced an Xbox that was a real success.

Kingdom Café, is run by our Hospitality Deacon Tracy Gregory and her team of volunteers. It was open every Thursday and Friday from 9am to 4.30pm, offering free tea, coffee and cake, also lunch time snacks as well as warmth and hospitality. All are welcome and an increasing number from Pembury and beyond have been appreciating the warm welcome and relaxed atmosphere. Each month a different charity is supported through donations made at the café.

Messy Church started again in December with a hugely successful Christmas-themed session led by Nichola How that saw many families attending.

Our **ECO Team** met regularly to plan how we as a church can have a positive impact on the environment.

Pastor Dan Foster was going into **Pembury Primary School** each month to deliver assemblies and children's worker Nichola How began these too. Dan was volunteering as a chaplain at **Tunbridge Wells Hospital** in Pembury, visiting various patients as requested.

PEMBURY BAPTIST CHURCH

REPORT OF THE MANAGING TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2022

Overseas and Home Mission

The church supports a number of UK-based and overseas mission activities: We partner with **Open Doors**, through the Nijmans, supporting the persecuted church through financial support and prayer. The church gives throughout the year to various **BMS World Mission** appeals which included the 'Goodland project their Harvest Appeal in 2022. Our Christmas offerings in 2022 went to **Crisis** at Christmas. The church supported Benjamin Francis who became our **BMS World Mission** link partner in 2022. Also in Mozambique is **Project Moz**, an organization that helps orphaned children and coordinates community work. We also gave to **Spurgeons Children's Charity** in 2022. In November we had a visit from **Steve & Jean Hughes** to which we gave a donation for **A Rocha Trust**, a Christian Conservation Charity. We give regularly to **SEBA – Home Mission** and we gave to various Charities money donated at our twice weekly Kingdom Café. We were visited by representatives of **CE Partners** who spoke of their ministry to Ukrainian refugees and we gave a one-off gift to them.

Rental Income

We continued to receive rental income for the Red Cottage during 2022. Our current tenants have been there since June 2017.

Membership

The Church members met six times during 2022 these were in person but linked by Zoom. At the Special Church Meeting in October we changed the Constitution to allow hybrid meetings whereby zoom attendees are considered fully 'present' and thus are able to vote. The meeting on 12th July was our AGM. During the year we welcomed in 8 new members, 5 left membership and one member went to be with Jesus; leaving the number of members on 31st December 2022 at 81.

FINANCIAL REVIEW

The Trustees have noted the following salient features in the accounts:

- The General Fund giving by members and friends and the Gift Aid amounts in 2022 is up on previous years. Again this is due to the generosity of giving from members and friends despite the rising cost of living. Also the income for Hall Hire rose in comparison to the two previous years due to Covid-19 restrictions being lifted.
- Gifts earmarked for Mission activities totalled £24,786 (2021 £14,926), this includes the tithe from the General Fund of £12,470 (2021 £11,317) and an extra £12,316 (2021 £3,609) this includes a full year of Kingdom Cafe donations and gifts for Open Doors, BMS: Harvest & Ukraine Appeals and Crisis our Christmas offerings.
- Other Donations were sent to BMS: World Mission, Spurgeons, SEBA, Project Moz and BU Home Mission. Donations given at Kingdom Cafe include Alzheimer's Research, Demelza House, KSS Air Ambulance, Ronald McDonald, Tearfund, Red Cross-Ukraine Appeal, MacMillan and Crisis at Christmas Appeal.
- There was a General Fund surplus of £466 (2022 £893) for the year after designated transfers of £5,000 to the Building Fund and a further £500 was added to our Mission Tithe making it £12,970 in total.
- Unrestricted Income Funds (Reserves) have increased to £139,487 from £133,643 in 2021.
- The General Fund balance amounts to £91,343 (2021 £90,877), this is considered adequate for the foreseeable future.
- The introduction of FRS 102 in 2015 resulted in a change in accounting policy relating to the carrying value of tangible assets, details of which are given in note 1 (f) on page 14.

The increase in 2022 overheads to £121,142 (2021 £90,096), is due to repainting of church external windows, taking on an extra staff member from September 2022 and replacing all carpets in the Red Cottage. It also includes the costs for a full year of Kingdom Cafe and an end of Covid-19 restrictions Party in September. We again expect to have extensive maintenance costs in 2023, both known and unknown. The Cyclical Repair Fund at the end of 2022 stands at £23,000 to help cover these future costs.

The total staff salary costs (see page 16) amount to £50,241 (2021 £42,561), the difference is due to staff increases; thanks again to the Government there are zero National Insurance costs in 2022. These costs consist of the Salary and Pension contributions for one full time pastor, one full time (4 months) youth worker and one part time staff member.

Grants are made by the Church from its Mission Fund in support of those Christian mission societies and individuals who are committed to Christian Mission or are in training for future Christian work, both in the UK and abroad. Grants from the Church Fellowship Fund of £263 (2021 £425) were given to individuals suffering hardship or financial needs within the community to meet their needs.

A Grant of £500 was received for Kingdom Café from Kent County Council (KCC) as it resumed twice weekly in 2022. We received a grant of £810.96 from the Hardship Fund of Pembury Parish Council (PPC) to supply shelving for the Larder to be moved into part of the Crèche building on the back car park, making it easier to access by all concerned. The amount of £318 left over from the Kent County Council grant for BLEND - Youth Café in 2020 helped purchase equipment in 2021/2022 when it commenced fully. Grants of £200 each for Blend, Tuesday Club and Little Rascais were received during the 2022 year from the Pavilion Café housed in Pembury Recreation Ground.

The additions during the year to Fixed Assets (page 15) include 2 x 75" TV's, Wall brackets, Tables and Sofas, 50" TV, Dell laptop for Youth worker, Vax cordless cleaner, CCTV blink camera and 4 Fire Tablets.

The detailed reports of the Church and its organisations, its officers and Team Leaders, plus further detailed Financial Report are available in separate documents.

PEMBURY BAPTIST CHURCH

REPORT OF THE MANAGING TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2022

Reserves Policy

The Trustees aim to maintain free reserves in the General Fund at a level which equates to more than approximately three months of unrestricted charitable expenditure. This provides sufficient funds to cover ministry, management and administration for such a period.

Risk Management

The Trustees have identified and examined the major risks which the Charity faces and confirm that procedures have been established to mitigate those risks. In particular the policy relating to vulnerable adults and children is regularly reviewed. This now includes safeguarding personal details which comply with the General Data Protection Regulation introduced in May 2018. Training was given in Health and Safety, First Aid and Food Hygiene. All policies continue to be reviewed on an on-going basis. The leadership continue to carry out systematic risk assessment in financial, statutory, legal and operational areas. During the pandemic this has included Covid-19 risk assessments for every activity.

We have referred to the Charity Commission's guidance on public benefit when reviewing the Church's aims and objectives and in planning future activities.

Address

1 Romford Road, Pembury, Tunbridge Wells, Kent TN2 4HT

Independent Examiner

N M Gower-Smith FCA, Gower-Smith & Co, Chartered Accountants
Grosvenor Lodge, 72 Grosvenor Road, Tunbridge Wells, Kent TN1 2AZ

Bankers

Lloyds Bank Plc – 82 Mount Pleasant Road, Tunbridge Wells, Kent TN1 1RP

Baptist Union Corporation Limited – Baptist House, PO Box 44, 129 Broadway, Didcot, Oxon OX11 8RT

Trustees' Responsibilities

The Trustees of the charity are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 4th July 2023 and signed on their behalf by

Mrs D J Beard, Trustee

PEMBURY BAPTIST CHURCH

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

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF PEMBURY BAPTIST CHURCH

I report to the trustees on my examination of the accounts of Pembury Baptist Church for the year ended 31 December 2022, which are set out on pages 6 to 16.

RESPONSIBILITIES AND BASIS OF REPORT

As trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 which give me cause to believe that in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did 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.

N M Gower-Smith, FCA
Gower-Smith & Co
Chartered Accountants
Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

10 July 2023

PEMBURY BAPTIST CHURCH

BALANCE SHEET

31ST DECEMBER 2022

	2022 £	2021 £
FIXED ASSETS		
Tangible assets (page 15, note 2)	1,877,625	1,874,172
Investments (page 15, note 2)	300,000	300,000
	<u>2,177,625</u>	<u>2,174,172</u>
Debtors - Short term		
Tax recoverable	5,948	4,976
Sundry debtors	1,875	287
Prepaid expenses (training)	515	1,020
	<u>8,338</u>	<u>6,283</u>
Cash and bank balances		
Baptist Union deposit	5,242	5,162
Cash at bank	166,819	162,120
Cash in hand	93	109
	<u>172,154</u>	<u>167,391</u>
TOTAL CURRENT ASSETS	<u>180,492</u>	<u>173,674</u>
Less: CREDITORS		
Amounts falling due within one year		
Accrued expenditure	1,750	1,125
Other creditors	973	2,108
Mission	774	240
	<u>3,497</u>	<u>3,473</u>
NET CURRENT ASSETS	<u>176,995</u>	<u>170,201</u>
NET ASSETS	<u><u>£2,354,620</u></u>	<u><u>£2,344,373</u></u>
Financed by:		
UNRESTRICTED INCOME FUNDS		
General Fund (pages 8 & 9)	91,343	90,877
Building Fund (page 10)	7,726	2,726
Cyclical Repairs Fund (page 10)	23,000	23,000
Organisation Funds (page 11)	2,418	2,040
Future Ministry Fund (page 13)	15,000	15,000
	<u>139,487</u>	<u>133,643</u>
RESTRICTED INCOME FUNDS		
Organisation Funds (page 11)	0	0
Fellowship Fund (page 11)	1,354	1,617
Mission Fund (page 12)	2,300	1,507
Other Restricted Funds (page 12)	463	808
Future Ministry Fund (page 13)	25,000	25,000
Community Larder (page 13)	7,490	6,725
Communities Fund (page 13)	901	901
	<u>37,508</u>	<u>36,558</u>
UNRESTRICTED CAPITAL FUND (page 10)	<u>13,463</u>	<u>10,010</u>
REVALUATION RESERVE (page 10)	<u>2,164,162</u>	<u>2,164,162</u>
	<u><u>£2,354,620</u></u>	<u><u>£2,344,373</u></u>

Approved by the Trustees on 4th July 2023 and signed on their behalf by:

Mrs D J Beard - Trustee and Treasurer

INCOME AND EXPENDITURE

INCOME AND EXPENDITURE											
	Unrestricted					Restricted					
	General	Cyclical Repairs page 10	Organisat -ions page 11	Other Funds page 10/13	Capital Fund page 10	Revaluation Reserve page 10	Organisat -ions page 11	Community Larder page 13	Mission Fund page 12	Fellowship Fund page 11	Other Funds page 12/13
INCOME											
Donations and legacies											
Offerings and donations received	103,075	0	3,147	0	0	0	0	5,733	12,316	0	1,277
Tax refunds	21,626							0			
Grants Received	0										
Investment income	92										
Charitable activities											
Hire of halls	2,972										
Other income	3,866										
Other											
Rents receivable	11,400										
Total	143,031	0	3,147	0	0	0	0	5,733	12,316	0	1,277
EXPENDITURE											
Charitable activities											
Ministry - Senior Pastor	41,500										
Children & Youth Ministry	9,342										
Community Projects	0										
Organisation expenses	0		2,769								1,622
Property costs	28,841										
Property costs relating to rented property	4,530										
Administration and other expenses	29,428										
Depreciation of furniture and equipment	6,401										
Donations made	0						0	4,968	24,493	263	
Independent examination fee	1,100										
Total	121,142	0	2,769	0	0	0	0	4,968	24,493	0	1,622
OTHER RECOGNISED GAINS/(LOSSES)											
Gains on revaluation of Investments											
NET INCOME/(EXPENDITURE)	21,889	0	378	0	0	0	0	765	-12,177	0	-345
TRANSFERS BETWEEN FUNDS											
To Mission Fund (page 12)	-12,970								12,970		
Transfer to Capital Fund (page 10)	-3,453				3,453						
Transfer to Future Ministry fund (page 13)	0			0							
Transfer to Cyclical Maintenance fund (page 10)	0		0								
Transfer to Building Fund (page 10)	-5,000		0	5,000							
Revaluation reserve surplus (page 10)	0										
NET MOVEMENT IN FUNDS	466	0	378	5,000	3,453	0	0	765	793	0	-345
FUND BALANCES, b/fwd at 1st January 2022	90,877	23,000	2,040	17,726	10,010	2,164,162	0	6,725	1,507	901	25,808
FUND BALANCES, c/fwd at 31st Dec 2022	£91,343	£23,000	£2,418	£22,726	£13,463	£2,164,162	£0	£7,490	£2,300	£901	£25,463
											</

PEMBURY BAPTIST CHURCH

FUND ACCOUNTS

for the year ended

31ST DECEMBER 2022

GENERAL FUND	(Unrestricted)	2022	2021
being the general purposes fund		£	£
INCOME			
Offerings		103,075	95,170
Tax refunds on covenants and gift aid		21,626	17,997
Legacy Received		0	0
Interest Received		92	13
Hire of halls		2,972	1,456
Rent receivable		11,400	11,400
Other Income			
Community Projects	548		252
Social & other events	20		0
Men's Ministry	870		125
Grants & Gifts	1,040		0
Sale of books	124		170
Cycle to work scheme	1,264		0
TOTAL INCOME FOR THE YEAR		143,031	126,553
EXPENDITURE			
<u>Ministry</u>			
Pastor - Stipend	27,720	27,440	
- NI	0	0	
- Light heat rates council tax	5,357	4,844	
- Pension contributions	3,078	3,034	
- Telephone	548	545	
- Books	289	136	
- Manse property expenses	712	409	
Other ministry expenses including travel and conferences	3,546	1,380	
Visiting speakers	250	400	
	41,500		36,188
Childrens & Youth Ministry Leader - Salary	7,028	0	
- NI	0	0	
- Light heat rates council tax	0	0	
- Pension contributions	148	0	
- Telephone	209	0	
- Travel and other expenses	85	0	
	7,470		0
Materials used for services	241	84	
Youth intern salary and NI	0	0	
Promiseland & childrens work	725	0	
Youth work incl. Blend (Xbox & subs)	906	133	
	1,872		217
<u>Church property costs</u>			
Light and heat	8,173	7,121	
Rates	193	363	
Telephone	1,852	1,708	
Insurance	5,062	4,987	
Repairs and maintenance	13,561	3,275	
Costs relating to rented property	4,530	2,507	
Depreciation of Furniture & Equipment	6,401	4,653	
	39,772		24,614
Carried forward		£90,614	£63,019

PEMBURY BAPTIST CHURCH

FUND ACCOUNTS

for the year ended

31ST DECEMBER 2022

GENERAL FUND (Cont)	(Unrestricted)	2022 £	2021 £
Brought forward		90,614	63,019
<u>Administration and other expenses</u>			
Administration secretary - salary	12,092		11,917
- NI	0		0
- Pension	175		170
Church activities and catering	6,883 -		1,511
Cleaning and laundry	1,806 -		2,149
Duplicating, printing, stationery and postage	1,746 -		978
Website, software & IT costs incl. Advertising	2,703 -		5,520
Church flowers	116		225
Other professional fees	727 -		467
Bank charges	288		204
Music copyright	593		562
Sundries	438 -		476
Training & Courses	97		719
Affiliation fees and other subscriptions	601		824
Community Projects - Outreach	113 -		0
Men's ministry	1,050 -		205
Independent Examiner's fee	1,100		1,150
		30,528	27,077
TOTAL EXPENDITURE FOR THE YEAR		121,142	90,096
NET INCOME/EXPENDITURE before fund transfers		21,889	36,487
DESIGNATED TRANSFERS TO/FROM OTHER FUNDS			
Transfer to/from Capital Fund	(page 10)	-3,453	723
Transfer to Mission Fund	(page 12)	-12,970	-11,317
Transfer to/from Cyclical Fund	(page 10)	0	-15,000
Transfer to/from Building Fund	(page 10)	-5,000	0
Transfer to/from Future Ministry Fund	(page 13)	0	-10,000
		-21,423	-35,594
NET MOVEMENT IN GENERAL FUND		466	893
BALANCE at 1st January 2022, brought forward		90,877	89,984
BALANCE at 31st December 2022, carried forward		91,343	£90,877

PEMBURY BAPTIST CHURCH

FUND ACCOUNTS		for the year ended	31ST DECEMBER 2022
CAPITAL FUND (Unrestricted)			
representing tangible fixed assets		2022 £	2021 £
Transfer (to) from General Fund		3,453	-723
BALANCE at 1st January 2022, brought forward		10,010	10,733
BALANCE at 31st December 2022, carried forward		<u>£13,463</u>	<u>£10,010</u>
The Trustees were unable to establish the original cost of the properties and therefore no cost is included in the capital fund.			
REVALUATION RESERVE (Unrestricted)			
representing land and buildings revalued surplus			
Revaluation of Investment Property		0	0
Transfer from Capital Fund		0	0
BALANCE at 1st January 2022, brought forward		2,164,162	2,164,162
BALANCE at 31st December 2022, carried forward		<u>£2,164,162</u>	<u>£2,164,162</u>
BUILDING FUND (Unrestricted)			
for new building projects			
INCOME			
Designated transfer from General Fund		5,000	0
EXPENDITURE			
Expenses		0	0
NET INCOME/EXPENDITURE		<u>5,000</u>	<u>0</u>
BALANCE at 1st January 2022, brought forward		2,726	2,726
BALANCE at 31st December 2022, carried forward		<u>£7,726</u>	<u>£2,726</u>
CYCLICAL REPAIRS FUND (Unrestricted)			
for major repairs programmes (not annual and recurring expenditure)			
INCOME			
Designated transfer from General Fund		0	15,000
EXPENDITURE			
Transfer to General Fund		0	0
NET INCOME/EXPENDITURE		<u>0</u>	<u>15,000</u>
BALANCE at 1st January 2022, brought forward		23,000	8,000
BALANCE at 31st December 2022, carried forward		<u>£23,000</u>	<u>£23,000</u>

PEMBURY BAPTIST CHURCH

FUND ACCOUNTS for the year ended 31ST DECEMBER 2022

FELLOWSHIP FUND (Restricted) for those in particular need	2022 £	2021 £
INCOME		
Total receipts	0	1275
EXPENDITURE		
Donations made to individuals in need	-263	-425
NET INCOME/EXPENDITURE	<u>-263</u>	<u>850</u>
BALANCE at 1st January 2022, brought forward	1,617	767
BALANCE at 31st December 2022, carried forward	<u>£1,354</u>	<u>£1,617</u>

ORGANISATION FUNDS TUESDAY CLUB (Unrestricted)
formerly known as the Day Centre for the over 60's

INCOME		
Total unrestricted receipts	1,799	459
Gift/Grant Received	200	0
Total unrestricted receipts	<u>1,999</u>	<u>459</u>
EXPENDITURE		
Total expenditure	<u>-1,998</u>	<u>-642</u>
NET INCOME/EXPENDITURE	1	-183
Contribution to Hall Refurbishment	0	0
BALANCE at 1st January 2022, brought forward	1,882	2,065
BALANCE at 31st December 2022, carried forward	<u>£1,883</u>	<u>£1,882</u>

ORGANISATION FUNDS TUESDAY CLUB (Restricted)
formerly known as the Day Centre for the over 60's

INCOME		
Total restricted receipts	0	0
EXPENDITURE		
Total expenditure	<u>0</u>	<u>0</u>
NET INCOME/EXPENDITURE	0	0
BALANCE at 1st January 2022, brought forward	0	0
BALANCE at 31st December 2022, carried forward	<u>£0</u>	<u>£0</u>

ORGANISATION FUNDS LITTLE RASCALS (Unrestricted)
for parents, carers and their babies and toddlers (0-4)

INCOME		
Total receipts	948	281
Gift/Grant Received	200	0
Total receipts	<u>1,148</u>	<u>281</u>
EXPENDITURE		
Total expenditure	<u>-771</u>	<u>-247</u>
NET INCOME/EXPENDITURE	377	34
BALANCE at 1st January 2022, brought forward	158	124
BALANCE at 31st December 2022, carried forward	<u>£535</u>	<u>£158</u>

PEMBURY BAPTIST CHURCH

FUND ACCOUNTS	for the year ended	31ST DECEMBER 2022
MISSION FUND	(Restricted)	
for the support of mission whether home or overseas	Number of Grants	2022 £ 2021 £
INCOME		
Donations received at Kingdom Cafe - Children in Need in 2021	0	541
Donations received at Kingdom Cafe - Hospice in the Weald in 2021	0	589
Gifts received for Project Moz - Blanket Appeal in 2021	0	160
Gifts Received for Christmas 2021 Appeal for Tearfund	0	730
Gifts received BMS: UKRAINE Appeal	1,311	0
Donations received at January Kingdom Cafe - Scouts and Guides	539	0
Donations received at February Kingdom Cafe for Emerge Advocacy Project	511	0
Donations received at March/April Kingdom Cafe - Red Cross, Ukraine Appeal	1,688	0
Donations received at May Kingdom Cafe for Ronald McDonald House	691	0
Donations received at June Kingdom Cafe - Demeiza House	644	0
Donations received at July Kingdom Cafe - KSS Air Ambulance	820	0
Donations Received at August Kingdom Cafe + Gifts for Ukraine Appeal Via King Will (o/s year-end)	842	0
Donations received at September Kingdom Cafe for Alzheimers Research UK	1,000	0
Donations received at September Saturday Kingdom Cafe for MacMillan	168	350
Donations received at October Kingdom Cafe - Bubbles Sensory Cafe	795	0
Donations received at November Kingdom Cafe for Tearfund + Quiz night	909	268
Donations received at December Kingdom Cafe + Christmas Crisis Appeal	1,368	0
Gifts received (2022 BMS: Harvest Goodland Project (2021 - I will stand))	870	971
Gifts received for Open Doors	160	0
	<u>12,316</u>	<u>3,609</u>
Designated transfer from General Fund	12,470	11,317
Extra Transfer at yearend to Mission	500	0
TOTAL INCOME	<u>25,286</u>	<u>14,926</u>
EXPENDITURE		
Specified gifts:		
Donations made to or on behalf of individuals for mission:		
Children in Need	0	541
Hospice in the Weald	0	589
Project Moz - Blanket Appeal	0	160
Gifts Received for Christmas 2021 Appeal for Tearfund	0	730
Gifts received BMS: UKRAINE Appeal	1,311	0
Donations received at January Kingdom Cafe - Scouts and Guides	539	0
Donations received at February Kingdom Cafe for Emerge Advocacy Project	511	0
Donations received at March/April Kingdom Cafe - Red Cross, Ukraine Appeal	1,688	0
Donations received at May Kingdom Cafe for Ronald McDonald House	691	0
Donations received at June Kingdom Cafe - Demeiza House	644	0
Donations received at July Kingdom Cafe - KSS Air Ambulance	820	0
Donations received at September Kingdom Cafe for Alzheimers Research UK	1,000	0
Donations received at September Saturday Kingdom Cafe for MacMillan	168	350
Donations received at October Kingdom Cafe - Bubbles Sensory Cafe	795	0
Donations received at November Kingdom Cafe for Tearfund + Quiz night	909	268
Donations received at December Kingdom Cafe + 2022 Christmas Crisis Appeal	1,368	0
Gifts received (2022 BMS: Harvest Goodland Project (2021 - I will stand))	870	971
Gifts received for Open Doors	160	0
	<u>11,474</u>	<u>3,609</u>
Allocated from designated transfer:		
Donations made to or on behalf of individuals for mission:		
Werner & Hennie Nijman	1 1,000	2,000
Ukraine Appeal (via HSiobhan via King Will)	1 500	0
David Flynn on behalf of Cochabamba - Bolivia	1 900	0
Donations made to organisations for Christian ministry, relief and development:		
A Rocha Trust	1 500	0
BU Home Mission	1 2,000	2,000
BMS World Mission - UKRAINE Appeal	1 1,507	0
BMS World Mission - Ben Francis: Link Partner	2 1,500	2,000
BMS World Mission - Harvest Appeal	1 512	0
Central European Partners - Ukraine	1 1,000	0
Hospice in the Weald	0	500
Open Doors	1 500	0
Project Moz (including Blanket Appeal in 2021)	1 2,000	2,400
SEBA (South Eastern Baptist Association)	1 500	300
Spurgeons Children's Charity	1 500	500
Tearfund	0	577
Tunbridge Wells Churches - Winter Shelter	0	300
TWYFC (Tunbridge Wells Youth For Christ)	0	500
UCB Notes	1 100	120
	<u>13,019</u>	<u>11,197</u>
TOTAL EXPENDITURE	<u>24,493</u>	<u>14,806</u>
NET INCOME/EXPENDITURE	793	120
BALANCE at 1st January 2022, brought forward	1,507	1,387
BALANCE at 31st December 2022, carried forward	<u>2,300</u>	<u>1,507</u>

The transfer of £12,970 (2021 £11,317) from the General Fund to the Mission Fund represents the Tithe of 10% based on offerings with tax recovered and an extra £500 at the year-end

OTHER RESTRICTED FUNDS (Restricted)
being monies given or designated for other specific needs

INCOME		
Gifts/Grant received	995	840
Paid into these funds	<u>282</u>	
	1,277	
EXPENDITURES		
Paid out from these funds	<u>-1,622</u>	<u>-713</u>
NET INCOME/EXPENDITURE	<u>-345</u>	<u>127</u>
BALANCE at 1st January 2022, brought forward	808	691
BALANCE at 31st December 2022, carried forward	<u>463</u>	<u>808</u>

PEMBURY BAPTIST CHURCH

FUND ACCOUNTS for the year ended 31ST DECEMBER 2022

COMMUNITY PROJECTS FUND (Restricted) Community Larder	2022 £	2021 £
INCOME		
Total receipts	4,172	5,530
Grant received	1,561	2,000
Total receipts	<u>5,733</u>	<u>7,530</u>
EXPENDITURE		
Total expenditure	-4,968	-3,860
NET INCOME/EXPENDITURE	<u>765</u>	<u>3,670</u>
BALANCE at 1st January 2022, brought forward	6,725	3,055
BALANCE at 31st December 2022, carried forward	<u>£7,490</u>	<u>£6,725</u>

COMMUNITIES FUND (Restricted) Ex Ashburnham (2009 Church Weekend Away)		
INCOME		
Total receipts	0	0
EXPENDITURE		
Total expenditure	0	0
NET INCOME/EXPENDITURE	<u>0</u>	<u>0</u>
BALANCE at 1st January 2022, brought forward	901	901
BALANCE at 31st December 2022, carried forward	<u>£901</u>	<u>£901</u>

FUTURE MINISTRY FUND (Restricted) Children, Youth & Families Worker		
INCOME		
Total receipts	0	0
EXPENDITURE		
Total expenditure	0	0
NET INCOME/EXPENDITURE	<u>0</u>	<u>0</u>
BALANCE at 1st January 2022, brought forward	25,000	25,000
BALANCE at 31st December 2022, carried forward	<u>£25,000</u>	<u>£25,000</u>

FUTURE MINISTRY FUND (Unrestricted) Children, Youth & Families Worker		
INCOME		
Designated transfer from General Fund	0	10,000
EXPENDITURE		
Total expenditure	0	0
NET INCOME/EXPENDITURE	<u>0</u>	<u>10,000</u>
BALANCE at 1st January 2022, brought forward	15,000	5,000
BALANCE at 31st December 2022, carried forward	<u>£15,000</u>	<u>£15,000</u>

PEMBURY BAPTIST CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1 ACCOUNTING POLICIES

(a) Basis of Preparation and Assessment of Going Concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The financial statements include all transactions, assets and liabilities for which the church is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

Pembury Baptist Church constitutes a public benefit entity as defined by FRS 102.

The members of PBC consider that there are no material uncertainties about the church's ability to continue as a going concern.

(b) Fund structure

Unrestricted funds represent the funds that are not subject to a restriction regarding their use and are available for the general purposes of the Church. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. Restricted funds have been given to the Church for a particular purpose. The purposes of the restricted funds are noted in the accounts.

(c) Income recognition

All income is recognised once the Church has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when they have been communicated or received in writing with notification of both the amount and settlement date. *Income tax recoverable on Gift Aid donations is recognised when claimable.*

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

Rental income from the letting of Church premises is accounted for when earned. Other income is accounted for when received.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Church to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Church. In the case of an unconditional grant offer, this is accrued once approved. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued for when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant are outside of the control of the Church.

Governance costs comprise all costs involving the public accountability of the Church and its compliance with regulation and good practice. These costs include costs related to the independent examination.

(e) Charitable activities

The expenditure on charitable activities includes operating and administrative costs including governance costs as shown in the notes.

(f) Tangible fixed assets and depreciation

The land and buildings were introduced into the accounts at 31 December 2012 at open market valuation prepared by Messrs Bracketts, Chartered Surveyors. It was the aim of the Trustees to have a professional valuation carried out in 2021, this will now take place in 2022. The policy has been for the Trustees to regularly review the value of the land and buildings and adjust in the Balance Sheet accordingly. No depreciation was provided on land and buildings. In accordance with FRS 102, the value has been brought forward as the carrying value. No depreciation is provided as an impairment review is prepared annually by the Trustees. Any diminution in value below the carrying value is charged to the Statement of Financial Activities.

The investment property will be part of the professional valuation by Bracketts, Chartered Surveyors in 2023.

PEMBURY BAPTIST CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR 31ST DECEMBER 2022

3 STAFF

During the year the Church had the following full and part-time staff.

	Number of employees	
	2022	2021
Full time - pastor	1	1
Full time - youth and childrens worker	1	0
Part time - office administrator	1	1
	—	—
	3	2
	—	—

Details of remuneration of the above are disclosed on pages 8 and 9. No member of staff was paid in excess of £60,000. Also the church enjoyed the benefit of a considerable number of volunteers working in various capacities.

During 2022, the Church considers its key management personnel to be the Elders, Deacons and Pastor as Trustees. The total employment benefits including pension contributions of the key management personnel were £30,798 (2021 £30,474).

Staff Costs, for all staff comprise:

	2022	2021
	£	£
Total remuneration	46,840	39,357
National Insurance contributions	0	0
Pension contributions	3,401	3,204
	—	—
Total staff costs	£50,241	£42,561
	=====	=====

The Church contributed to the personal pension schemes of both employees. The assets of the schemes are held separately from those of the Church in independently administered funds. Employer contributions payable by the Church amounted to £3,401 (2021 £3,204).

4 TRUSTEES' REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustee has received any remuneration during the year, with the exception of the Pastor, who is a trustee ex officio.

During the year, one trustee received £507 in reimbursement of travel expenses incurred in the furtherance of the work of the charity.

Expenditure of £95 (2021 £535) for work relating to the rebranding of the church and a new logo was paid to a company of which Mr A Hill is a director. Expenditure of £328 was placed with CPO for leaflets. "CPO is a trading name of Yeomans Press LTD" of which Mr A Hill is a director. Both were conducted under normal commercial terms.

5 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted	Restricted	Total
Fixed assets	2,177,625	0	2,177,625
Current assets	143,484	37,008	180,492
Current liabilities	(2,723)	(774)	(3,497)
	—	—	—
Fund balance at 31 December 2021	£2,318,386	£36,234	£2,354,620
	=====	=====	=====

PEMBURY BAPTIST CHURCH

FIVE YEAR STATISTICS

for the year ended

31ST DECEMBER 2022

	2018 £	2019 £	2020 £	2021 £	2022 £
INCOME (excluding organisations and property revaluation, but including capital movements)					
Total General Fund income and tax repayments	103,088	101,481	109,792	113,167	124,701
Legacy Received	2,000	0	0	0	0
Gift Day (General & Restricted Funds) incl tax repayment	0	0	0	0	0
Gifts received for Mission Fund	3,518	3,204	4,812	3,609	12,316
Fellowship Fund gifts received	220	405	202	1,275	0
Hire of halls, rent and sundry income	18,750	18,892	13,168	13,403	17,198
Building Fund income and deposit interest	47	55	56	13	92
Restricted funds income (including grants)	0	3,529	29,475	2,000	3,201
	<u>127,623</u>	<u>127,566</u>	<u>157,505</u>	<u>133,467</u>	<u>157,508</u>
EXPENSES (excluding organisations)					
General Fund expenses	124,001	131,931	98,238	90,096	121,142
Fellowship Fund payments	300	500	1,805	425	263
Mission Fund gifts	13,598	14,227	17,162	14,806	24,493
	<u>137,899</u>	<u>146,658</u>	<u>117,205</u>	<u>105,327</u>	<u>145,898</u>
Number of church members	<u>82</u>	<u>78</u>	<u>76</u>	<u>79</u>	<u>81</u>
Average weekly General Fund giving	<u>£1,982</u>	<u>£1,952</u>	<u>£2,111</u>	<u>£2,176</u>	<u>£2,398</u>

This statement does not form part of the financial statements and is for information only