

**REGISTERED COMPANY NUMBER: 08813067 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1156083**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
MOORDOWN BAPTIST CHURCH**

# **MOORDOWN BAPTIST CHURCH**

## **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Statement of Financial Position</b>	10 to 11
<b>Notes to the Financial Statements</b>	12 to 18

# MOORDOWN BAPTIST CHURCH

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

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The charity's purposes as set out in the objects in the company's Articles of Association are to advance the Christian faith primarily but not exclusively within Bournemouth and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the Trustees or the Church Fellowship in a Church Members' Meeting, further the work of the Charity.

We regularly review our aims, objectives and activities to ensure that we are being the most effective that we can. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### Significant activities

##### Activities and public benefit

The Church provides a welcoming environment for those wanting to know more about the Christian faith and for followers of Jesus Christ. We are a people with real purpose in our lives. We enjoy life because we have been given new life in Jesus Christ, and know God in a personal way.

Our aim is to please God and serve him. We try to show God's love and care to those around us in a variety of ways - not least, in trying to introduce them to a relationship with God too. Moordown Baptist Church is not an exclusive club; all are welcome to come.

Services are held twice on a Sunday and efforts are made to ensure that they are 'user friendly' for those with little regular experience of church. For those who show an interest, small group courses are run to provide further teaching.

In addition to Sunday activities, the church has a programme of meetings and events for the benefit of the community, including but not exclusively

- a Drop in Coffee Morning on a Thursday Morning which has shown an increasing attendance over the year from people not normally associated with the Church..
- a specific ladies Bible Study Group
- a parent and toddler group that meets on a Tuesday morning.

Children and young people are well catered for as well, with toddler groups and crèche facilities through to action packed children and youth programmes on Sundays and Fridays. We aim to provide children entrusted to our care with a healthy balance of physical activities (games, quizzes and craft) and structured Bible teaching (stories, songs, studies and memory verses), providing nurture for body, mind and soul.

There are a number of practical activities undertaken by the church including collecting food for the local Foodbank. Throughout January 2023 the Church offered a Warm Space on a Saturday in line with the national and local initiatives where the local community were welcome and provided with hot food etc .

# **MOORDOWN BAPTIST CHURCH**

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

---

### **OBJECTIVES AND ACTIVITIES**

#### **Public benefit**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

#### **Volunteers**

Volunteers are involved in most activities of the Church and are a very important resource to us. We encourage all members of the Church to be actively involved in its work and are grateful for their time freely given. Volunteers working with children or vulnerable adults are DBS checked in accordance with our Safeguarding Policy.

# MOORDOWN BAPTIST CHURCH

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

---

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

As reported previously, following the change in regulations at the end of 2020 the church has operated on a more normal format. However many of the innovations that were introduced during the global pandemic aimed at meeting the needs of the membership and wider community have continued to operate and form a vital link to the wider community both locally, nationally and internationally.

All services are now available in real time via YouTube and other social media platforms can be accessed at any time. In addition there has been considerable innovation in making this resource both more professional in appearance and easily accessible with things such as YouTube shorts and Instagram posts. These when taken together have been viewed in excess of 200,000 times in 2023, with an additional 506 Subscribers in 2023. These figures include Seasonal Messages and personal stories and an introduction to the Church. This is a continued development to that recorded in the 2022 report.

In addition to the above Jimmy Hill now published on YouTube a daily six minute sermon that has been trialled within the Church congregation throughout 2023 working through each chapter of the Bible. This went on general release on YouTube from 1 January 2024.

In person attendance has gradually increased over 2023, especially for the Sunday morning services. In addition there has been a continued increase in attendance for the Tuesday evening prayer and bible study meeting.

There has been an overall increase in people joining the membership of the Church over the year with a net increase in membership in excess of 10%. Over the year a number of members have moved out of the area and some have had their membership transferred to Heaven.

There has continued to be an upgrading of the Church Premises that was commenced towards the end of 2022 with the installation of inferred heating panels in the lounge area and hall. This is in line with the long term plans for the church to become carbon neutral by 2030. This is an ongoing programme of works that will take several years to complete.

The Care Groups have continued to flourish with the theme for the year being Caring in all its various aspects. For the majority of the year Stuart and Liz Fisher coordinated this work along side Stuart's role as an Elder.

The Moordown Men's Groups which commenced in January 2023 have enabled the men of the Church to meet in small groups every month to build friendships with each other and deepen their understanding of God. The groups continue to be well attended and enjoyed.

#### Staffing:

In addition to the volunteers the Church has had two full time member of staff in post for the whole of 2023. The staff team along with the other Elders work harmoniously together in promoting the objectives of the Church.

#### Church properties:

Throughout the year there has been ongoing discussion with both the Baptist Union of Great Britain and Northern Ireland and the FIEC (Fellowship Property Trust) with regards to the deeds of the properties known as

92 The Avenue, Moordown, (the Main Building)  
Comber Road Moordown (Notice Board Plot of land)

# **MOORDOWN BAPTIST CHURCH**

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

---

66 West Way Moordown (Church Manse)  
31 Vicarage Road Moordown (Church Manse)

This discussion related to the transfer of the deeds of these properties to the Church. Whilst this discussion was not concluded in 2023 considerable progress has been made in identifying a legal pathway that will secure the trust deeds and establishing title over the Church's holdings.

The significant program of renovation and repair to the property at 66 West Way that was started in 2022 was completed to a satisfactory standard in 2023.

Within the main building the area vacated by the redundant organ has been repurposed to offer a Welcome Space for visitors and new attendees to find out more about the Church and our beliefs.

The Church people carrier has continued to be used to facilitate some individuals getting to Church where there had been no realistic other option. It has also been used by Church members in conjunction with other activities associated with the life and work of the Church and other associated Christian organisations.

The premises have also been made available to the community for the holding of local elections and by other organisations for meetings where we have a common cause and goal.

### **FINANCIAL REVIEW**

#### **Financial position**

Despite ongoing expenditure on physical improvements to the church building, and the extensive repairs/renovations at 66 West Way the church remains in a good position financially. Other than the building expenses, the cost of running the church continued to be in line with expectations. Maintenance figures were lower than expected, however the cost of heating and lighting increased significantly.

The elders are confident that the church continues to be adequately funded through donations from those who attend.

#### **Principal funding sources**

Income is primarily generated by freewill gifts and offerings. Other sales are made as deemed appropriate by the trustees in accordance with the powers given to them by the Trust Deed. An example of this was the sale of the redundant organ to another church.

#### **Investment policy and objectives**

The Church sometimes needs to react very quickly to particular emergencies and has a policy of keeping any surplus liquid funds in short-term deposits which can be accessed readily. Surplus funds are held in the CAF Bank gold account.

# **MOORDOWN BAPTIST CHURCH**

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

---

### **FINANCIAL REVIEW**

#### **Reserves policy**

The Board has examined the Church's requirements for reserves in light of its main risks and commitments. It has determined a policy to hold reserves which are readily accessible and not already committed to specific projects or activities of between 3 and 6 months of expenditure. Budgeted expenditure is approximately £160,000 and therefore the target is £40,000 to £80,000 in general funds. This means that if income drops significantly then the church will be able to continue its activities in the near term.

Free reserves held in bank and cash balances amounted to £104,159 at 31 December 2023 (2022: £111,883). The Trustees are aware that the current available funds are outside of the target range but expenditure on the main building and manses in addition to the possibility of increasing the staffing from April 2024 will reduce the balance to an appropriate level

### **FUTURE PLANS**

The church plans to continue with live streaming services and growing the online ministry. We are also very much looking forward to increasing the scope and range of youth activities and involvement in the community, for example

- the structure of the care groups will be updated and renamed Growth Groups to reflect the increasing membership of the Church and to incorporate additional attendees over the coming year.
- offering the drop in coffee morning as a 'warm space' throughout the remainder of the winter
- the buildings are again scheduled to be used for forthcoming elections etc

The strategy of the church is under regular review to ensure that the aims and objectives of the church are being met and new initiatives and events will be developed to keep our vision fresh.

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

#### **Governing document**

The organisation is a company limited by guarantee governed by its Memorandum of Association dated 12 December 2013. It is registered as a charity with the Charity Commission. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

#### **Organisational structure**

The directors of the company are also charity trustees for the purposes of charity law. They consist of the Elders of Moordown Baptist Church (the Church) and other church members as considered appropriate by the Elders and the Church. Elders are appointed by the Church. Under the requirements of the Memorandum and Articles of Association a third of the directors retire by rotation each year.

The Memorandum and Articles of Association allow Trustees to be employed by the church or have a business relationship provided that:

- The remuneration or other sums paid to the trustee does not exceed an amount that is reasonable
- The trustee is absent from the part of any meeting at which their salary, performance in employment or benefits are discussed
- A majority of the trustees in office have no such benefits

A trustee cannot receive remuneration for acting as a trustee.

As trustees of a charity, the directors are given training on appointment and ongoing support and training as required.

# **MOORDOWN BAPTIST CHURCH**

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

---

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

#### **Risk management**

The Elders actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at the levels stated above, combined with our annual review of the controls over key financial activities, appropriately manage the key financial risks. The trustees have also examined other operational and business risks faced by the church and confirm that they have established systems to mitigate the significant risks.

The most significant risk is the church's reliance on the continued financial support from the committed members of the Church. Church members are regularly informed of the financial position compared to budget and have always responded well to any financial needs.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

08813067 (England and Wales)

#### **Registered Charity number**

1156083

#### **Registered office**

92 The Avenue  
Moordown  
Bournemouth  
Dorset  
BH9 2UU

#### **Trustees**

W Rowley (resigned 13/6/2023)  
S J Fisher  
N Manning  
R L Heal  
J W Hill  
J G Pearse

#### **Independent Examiner**

J M Palin  
Chapelgate  
Chittlehamholt  
Umberleigh  
Devon  
EX37 9NS

# **MOORDOWN BAPTIST CHURCH**

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

---

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 1 February 2024 and signed on its behalf by:

R L Heal - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MOORDOWN BAPTIST CHURCH

---

## **Independent examiner's report to the trustees of Moordown Baptist Church ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

J M Palin  
Chapelgate  
Chittlehamholt  
Umberleigh  
Devon  
EX37 9NS

27 February 2024

# MOORDOWN BAPTIST CHURCH

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

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>177,692</b>	<b>6,911</b>	<b>184,603</b>	160,141
<b>Charitable activities</b>					
Church activities		<b>737</b>	-	<b>737</b>	6,535
Investment income	2	<b>2,125</b>	-	<b>2,125</b>	559
<b>Total</b>		<b>180,554</b>	<b>6,911</b>	<b>187,465</b>	167,235
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Church activities	3	<b>192,379</b>	<b>7,346</b>	<b>199,725</b>	150,208
<b>NET INCOME/(EXPENDITURE)</b>		<b>(11,825)</b>	<b>(435)</b>	<b>(12,260)</b>	17,027
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>178,041</b>	<b>3,367</b>	<b>181,408</b>	164,381
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>166,216</b>	<b>2,932</b>	<b>169,148</b>	181,408

The notes form part of these financial statements

# MOORDOWN BAPTIST CHURCH

## STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	32,776	-	32,776	42,806
<b>CURRENT ASSETS</b>					
Debtors	9	31,916	-	31,916	26,618
Cash at bank and in hand		104,159	2,932	107,091	115,250
		<u>136,075</u>	<u>2,932</u>	<u>139,007</u>	<u>141,868</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(2,635)	-	(2,635)	(3,266)
<b>NET CURRENT ASSETS</b>		<u>133,440</u>	<u>2,932</u>	<u>136,372</u>	<u>138,602</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>166,216</u>	<u>2,932</u>	<u>169,148</u>	<u>181,408</u>
<b>NET ASSETS</b>		<u>166,216</u>	<u>2,932</u>	<u>169,148</u>	<u>181,408</u>
<b>FUNDS</b>	11				
Unrestricted funds				166,216	178,041
Restricted funds				2,932	3,367
<b>TOTAL FUNDS</b>				<u>169,148</u>	<u>181,408</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

# **MOORDOWN BAPTIST CHURCH**

## **STATEMENT OF FINANCIAL POSITION - continued 31 DECEMBER 2023**

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 February 2024 and were signed on its behalf by:

R L Heal - Trustee

The notes form part of these financial statements

# MOORDOWN BAPTIST CHURCH

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

---

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company meets the definition of a public benefit entity under FRS 102.

#### **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- at varying rates on cost
Motor vehicles	- 20% on cost

The company does not recognise land and buildings in these financial statements as they are held by third party trustees. All expenditure on the properties is therefore written off in the year in which it is incurred.

#### **Taxation**

The charity is exempt from corporation 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.

# MOORDOWN BAPTIST CHURCH

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

### 1. ACCOUNTING POLICIES - continued

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

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

### 2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>2,125</u>	<u>559</u>

### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Church activities	<u>172,838</u>	<u>26,605</u>	<u>282</u>	<u>199,725</u>

### 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>13,150</u>	<u>9,247</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees are not remunerated for doing their work as trustees. The following transactions with trustees occurred during the year:

James Hill was paid £31,347 (2022 £23,910) on which employer NI contributions of £Nil (2022 £404) were payable.

In addition he occupied a manse rent free. The market value of this benefit was £16,484 (2022 £16,484).

Jonathan Pearse was paid £31,347 (2022 £8,831) on which no employer NI contributions were payable.

In addition he occupied a manse rent free. The market value of this benefit was £16,484 (2022 £763).

Contributions towards personal pension schemes were £3,693 (2022 £3,229) for James Hill and £3,693 (2022 £1,038) for Jonathan Pearse.

At 31 December 2023 £Nil (2022: £Nil) pension contributions payable to defined contribution schemes were outstanding.

# MOORDOWN BAPTIST CHURCH

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

### 5. TRUSTEES' REMUNERATION AND BENEFITS - continued

#### Trustees' expenses

Jonathan Pearse received £Nil (2022 £1,977) in connection with relocation costs and Jonathan Pearse and James Hill each received £Nil (2022 £261) for mileage to conferences.

Apart from reimbursement against invoices, no trustee received any further monies in respect of their work for the church, waiving normal travel and sundry expenses incurred during the course of their work.

### 6. STAFF COSTS

	2023 £	2022 £
Wages and salaries	62,693	32,742
Social security costs	-	404
Other pension costs	7,387	4,268
	<u>70,080</u>	<u>37,414</u>

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

	2023	2022
Church staff	<u>2</u>	<u>1</u>

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

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	144,991	15,150	160,141
<b>Charitable activities</b>			
Church activities	6,535	-	6,535
Investment income	559	-	559
<b>Total</b>	<u>152,085</u>	<u>15,150</u>	<u>167,235</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Church activities	<u>132,375</u>	<u>17,833</u>	<u>150,208</u>
<b>NET INCOME/(EXPENDITURE)</b>	19,710	(2,683)	17,027

# MOORDOWN BAPTIST CHURCH

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

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	158,331	6,050	164,381
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>178,041</u>	<u>3,367</u>	<u>181,408</u>

### 8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2023	42,492	26,160	68,652
Additions	3,120	-	3,120
At 31 December 2023	<u>45,612</u>	<u>26,160</u>	<u>71,772</u>
<b>DEPRECIATION</b>			
At 1 January 2023	24,102	1,744	25,846
Charge for year	7,912	5,238	13,150
At 31 December 2023	<u>32,014</u>	<u>6,982</u>	<u>38,996</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>13,598</u>	<u>19,178</u>	<u>32,776</u>
At 31 December 2022	<u>18,390</u>	<u>24,416</u>	<u>42,806</u>

# MOORDOWN BAPTIST CHURCH

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

### 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	27,939	25,292
Prepayments and accrued income	3,977	1,326
	<u>31,916</u>	<u>26,618</u>

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	2,635	3,266
	<u>2,635</u>	<u>3,266</u>

### 11. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	178,041	(11,825)	166,216
<b>Restricted funds</b>			
Missionary fund	855	(435)	420
Ministry Development	2,512	-	2,512
	<u>3,367</u>	<u>(435)</u>	<u>2,932</u>
<b>TOTAL FUNDS</b>	<u>181,408</u>	<u>(12,260)</u>	<u>169,148</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	180,554	(192,379)	(11,825)
<b>Restricted funds</b>			
Missionary fund	6,911	(7,346)	(435)
	<u>187,465</u>	<u>(199,725)</u>	<u>(12,260)</u>
<b>TOTAL FUNDS</b>	<u>187,465</u>	<u>(199,725)</u>	<u>(12,260)</u>

# MOORDOWN BAPTIST CHURCH

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

### 11. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	158,331	19,710	178,041
<b>Restricted funds</b>			
Missionary fund	1,413	(558)	855
Ministry Development	4,637	(2,125)	2,512
	<u>6,050</u>	<u>(2,683)</u>	<u>3,367</u>
<b>TOTAL FUNDS</b>	<u>164,381</u>	<u>17,027</u>	<u>181,408</u>

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	152,085	(132,375)	19,710
<b>Restricted funds</b>			
Missionary fund	15,150	(15,708)	(558)
Ministry Development	-	(2,125)	(2,125)
	<u>15,150</u>	<u>(17,833)</u>	<u>(2,683)</u>
<b>TOTAL FUNDS</b>	<u>167,235</u>	<u>(150,208)</u>	<u>17,027</u>

# **MOORDOWN BAPTIST CHURCH**

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

---

### **12. RELATED PARTY DISCLOSURES**

There were no related party transactions that are required to be disclosed in these financial statements.