

Charity registration number: 1159416



Vine Baptist Church
Annual Report and Financial Statements
for the Year Ended 31 December 2023

Vine Baptist Church

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Vine Baptist Church

Reference and Administrative Details

Trustees

Rev Andrew Diaper
David Wheeler
Jenny Marchant
Martin Palmer
Hazel Elliot

Principal address

Vine Baptist Church
Park Lane
Sevenoaks
Kent
TN13 3UP

Charity Registration Number

1159416

Independent Examiner

Hannah Fowlie ACA
Bourner Bullock
Chartered Accountants
114 St Martins Lane
Covent Garden
London
WC2N 4BE

Website: www.vinebaptistchurch.org.uk

Vine Baptist Church

Trustees’ Report

The Trustees present their report along with the financial statements on page 8 to 15 of the Charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 10-12 and comply with the Trust Deed, 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 (2nd edition, effective January 2019)(“Charities SORP”).

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Trustees who served during the year were as follows:

Pastor Andrew Diaper	Chair
Hazel Elliott	Pastoral Care Ministry Leader
Martin Palmer	Mission Ministry Leader
David Wheeler	Treasurer
Jenny Marchant	Pastoral Care
Baptist Union	Custodian Trustee
Anthony Bourne	Secretary (resigned 30 September 2023)

The power to and responsibility for the appointment and removal of Trustees rests with the Trustees collectively. Upon appointment Trustees receive the Trust’s governing documents, most recent Annual and Financial Reports and guides to good practice and governance. They meet with current Trustees for briefing on the charity and its objectives. They are also made aware of their Trustee responsibilities The charity's properties have been registered in the name of the Baptist Union. The Custodian Trustee cannot take part in managing land vested in him/her. The Charity trustees keep all the powers and duties of management.

To be the hands and feet of Jesus in the community bringing people closer to a loving and caring God

Chairman’s Report

I cannot believe that we’re in 2024 already! During the February half term, I realised that we’d been in Sevenoaks for 4 years, and so much has happened in that time. It feels both like only yesterday, and an age ago, that we were unloading all the boxes from the removal vans and settling into life here.

In the last year alone, a lot has happened in our church life together. Shortly after Easter 2023, we celebrated our 275th Church Anniversary and had a wonderful time looking at the past and to the future with Seidal Abel Boanerges speaking. We had a special book of stories created as a snapshot of the church at that time, and I’m thrilled that it’s already out of date because of what God has been doing amongst us!

July was a particular highlight for me personally, albeit a month that was probably a little too busy on reflection! Alice, the boys and I were pleased to be able to invite the whole church to the manse over the first three weekends, and we enjoyed spending time having fellowship, tea and scones. It was good to see people getting to know new faces and strengthening old friendships. Then on the 30th July, we had our inaugural ‘Outdoor Church’ in Vine Gardens. Whilst the beer had all gone, we were blessed to be able to make use of the Lion’s Beer Festival Tent, and we’re already in conversations about doing something similar this year. It’s a privilege to be out in the community as a church, especially with such a great resource so close by.

Later on in the year, other highlights included the Light Party on 31st October, and Christmas was filled with real fellowship and togetherness. Outside of the usual services we hosted, it was the unusual times that I found the most blessing in - the Christmas decorating party with fish and chips, the Christmas lunch and the Christmas Eve communion on the Bandstand. I think it might have been my favourite Christmas in church so far!

Vine Baptist Church

Trustees' Report

It's also been good to see our fellowship growing. Our Sunday congregation continues to grow in number, and this is reflected in the ever expanding mid-week groups and clubs. Our staff team has grown to include Ally as our Children and Family's worker, and she's already been a superb help and support in ministry. I look forward to seeing where God grows this area of ministry next.

I also trust that we've been growing closer to God in our fellowship. In the last year, our teaching programme has included series on Eco Church, 1 Peter, Amazing Women in the Bible, Peter in Acts, and on the day of the AGM, we will be finishing our latest series 'Baptist with a dash of...' My prayer is that over the coming 12 months, God will draw us closer to himself and that we will grow in our faith and knowledge together.

One specific area of growth I feel God calling us to pursue in the next year is our engagement with Life Groups. At the moment, the Friday Morning Life Group has approx. 15 active members, most of whom are retired, and we're blessed to have such a capable leader in Helen. The Thursday Life Group is smaller, and has approx. 5 active members, but we too enjoy meeting together. This means that roughly 75% of the church congregation is not engaged in either of these groups - something I'd love to see change! Over the coming few months, we'll be exploring 'Life: Full', and my hope is that we'll be able to offer an online Life Group and some other options for those who can't make Thursday or Friday. Watch this space...

Thank you for your ongoing prayers and support in ministry. Please do continue to pray for wisdom and strength as I seek to balance Pastoral Ministry with Church Leadership in a growing church, especially as we enter the Manse Redevelopment Project over the coming weeks and months.

Once again, I'm thankful for what I look back and see in the last year, and ever more hopeful of what God will do amongst us in the coming year.

With love and blessings,

Pastor Andrew

Secretary's report

This is a slightly unusual report, in that I am giving it on behalf of three different Church Secretary's during the past year! Our special thanks goes to Tony Bourne who faithfully fulfilled the role up to his moving on from us last year. Since then, without a permanent Church Secretary, Hazel Elliott and then I have covered the role, and Jenny Marchant will take over from me at the end of this month. So the privilege has fallen to me to present this Update.

My overall impression of the year has been one of excitement to see so many ways in which God is blessing us and moving us on as a fellowship. Growth in numbers is not, in itself, an indication of spiritual advancement, but I am sure for us it is a clear indication of God's blessing on the ministry and our growing commitment to each other as the body of Christ. For the record, from 56 members last year we now have 66, along with 2 more applications for membership in the pipeline; and church attendance on a Sunday is regularly over 70 people. Within this context, undoubtedly the 'success' story is the growth in our young people, regularly accounting for over 20% of those present.

With the turn of the year we saw a natural progression for our Tuesday morning gatherings to move from the Ukrainian ministry to the new Wellbeing Centre and fellowship coffee and cake. Margaret and I particularly want to thank all those who helped to make the Ukrainian mornings such a valuable ministry throughout last year, and I know many perplexed and distressed Ukrainian families and Hosts were blessed and encouraged by the guidance and often prayerful support we were able to give.

As church members a regular major topic at our meetings has been the proposal for the updating of the Manse, and this month sees the final pieces being put in place for the work to commence on the 2nd April, immediately after Easter. Please pray for this over the coming 2 months – and sign up for the Church Workdays we need to make the project financially viable!

Those who know me know that my burden for the fellowship, especially over the past church year, has been that we come to understand in a new and living way just how important we are to each other, for both our development

Vine Baptist Church

Trustees' Report

as a church, and for the nurturing of our individual lives. May God continue to bless us going forward, that we will be continually aware of His presence and the power of the Holy Spirit in all we strive to do for His glory.

Martin Palmer - Church Secretary

Youth & Families Report

Who is part of the Team?

Team: Alice, Andrew, Anthea, Hazel, Helen, Jan.

Tuesday morning's 10-12pm, during term time.

What have been the highlights of the last year?

How have you seen God at work?

- Starting the group
- A willing team
- Seeing the session bless the adult social care group that attend, using the space to meet together, craft and enjoy drinks and refreshments
- Meditations releasing people's emotions and allowing them to process issues ranging from bereavement, anxiety, stress, isolation as well as other mental and physical struggles
- Meditations channelling God's peace, rest and healing through his word and our stillness before him

How can we pray for you?

How do you want to see God at work in the next year?

- for training opportunities and courses for the team
- for those that come to be better and know God has healed them
- for more faith filled conversations
- bringing people in from a wider net and finding healing in God's presence
- connecting with local authorities and organizations to send people onto professionals when needed.

Alice Diaper - Youth Minister

Pastoral Care Team report

Who is part of the Team?

Pastor Andrew, Hazel Elliott, Felicity Boyden, Norma Parker, Caroline Radford, Shirley and Miller Lang and Jenny Marchant

What have been the highlights of the last year?

How have you seen God at work?

- 2 training sessions given for us last summer by Pastor Andrew focusing on different aspects of being part of the Pastoral Care Team.
- Working as a team and keeping others informed
- Many people's needs being met with visits, phone calls, cards and emails. Transport provided for hospital appointments and treatments. Home visits, and Care Home Visits and the privilege of being able to read the Bible to and pray with those who cannot do it for themselves.
- Being prayer warriors.
- A small Christmas gift and a visit to the elderly and those recently bereaved.

How can we pray for you?

How do you want to see God at work in the next year?

- Pray that we can come alongside anyone who needs prayerful or practical help.
- Pray for the individual team members.
- Pray for good communication between the PCT and the church. Being aware that we rely on others not on the PCT to alert us to things that are not obvious to all.
- Pray that all people are treated sensitively with love and compassion.

Jenny Marchant - Pastoral Care Ministry Leader

Vine Baptist Church

Trustees' Report

WMAG Report

In the past year, we had budgeted to give 10% of our offerings to direct Mission work. You can see more about the financial aspects on the Finance pages, but we have maintained our budgeted amounts of missional giving. For the coming year, the Leadership proposed in November to maintain this 10% giving to World Mission as a minimum, with other special offerings likely taking us above this level.

With regards to our mission partners, in the last 12 months, we have prayerfully and financial supported: - Mark and Andrea Hotchkin (BMS World Mission - Bardai, Chad) - Ann Bothamley (Valore, India) - Release International - Smile International - Home Mission (BUGB).

In addition to this, we also raised money in the past year through other events, such as the Hope Hill Gospel Group evening and the Tearfund Big Quiz Night in November, and have been able to respond to specific appeals for finances as they have been raised from our partner organisations.

Today (17th March 2024) also marks an important day in the life of our church as we re-commission one of our church members as she begins her work enabling Bible Translators. Please do prayerfully support her in the coming weeks and months, and if you would like more details of how to pray, please speak to Pastor Andrew.

Treasurer's Report

The year has seen an increase in revenue of over £26,997, largely as a result of designated funds donated in respect of improvements required to the Church Manse which will be carried out in 2024. These funds amounted to £27,756. Bank interest received for the year amounted to £3,133 compared with £1,098 in 2022.

Total expenditure for the year has increased by £11,781 compared with 2022, standing at £101,975 compared with £90,195. These increased costs include £6,243 spent in respect of the Manse improvements.

Overall we finished the year with a net surplus of £17,682 compared with a surplus of £8,521 last year.

The balance sheet net asset position as a result has increased in total from £3,809,538 in 2022 to £3,827,220 as at 31 December 2023. Our overall bank balances have also increased from £96,657 to £154,786. There was also a loan from a church member amounting to £50,000 included within creditors.

David Wheeler – Treasurer

Reserves policy

The trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The trustees seek to hold in the Unrestricted Reserve, a balance of £46,000, representing six months operating costs, necessary to cover basic running costs of the charity in the eventuality that there is a loss of its primary funding sources, on which the charity is reliant to deliver its charitable purposes and activities. This will ensure the charity can continue to run efficiently and maintain its programme of activities. The Policy and the level of reserves held will be reviewed annually.

Vine Baptist Church

Trustees' Report

Statement of trustees' responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

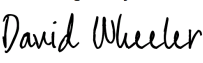
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 to operate.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees and signed on its behalf by:

DocuSigned by:

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David Wheeler - Treasurer

Date: 22.10.24

Vine Baptist Church

Independent Examiner's Report to the trustees of Vine Baptist Church Sevenoaks

I report to the trustees on my examination of the financial statements of Vine Baptist Church ('the charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 financial statements to be reached.

DocuSigned by:

Hannah Fowlie

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Hannah Fowlie ACA
Bourner Bullock
Chartered Accountants
114 St Martins Lane
Covent Garden
London
WC2N 4BE

Date: 22.10.24

Vine Baptist Church

Statement of Financial Activities for the Period Ended 31 December 2023 (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

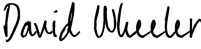
	Note	Unrestricted funds £	Designated funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
Income from						
Voluntary Income	2	65,393	27,756	5,691	98,840	73,690
Charitable activities	3	9,844	-	-	9,844	7,727
Investment income	4	13,896	-	-	13,896	16,200
Other income		3,133	-	-	3,133	1,098
Total Income		92,266	27,756	5,691	125,713	98,715
Expenditure on:						
Church activities	5	90,042	12,298	5,691	108,031	90,194
Total Expenditure		90,042	12,298	5,691	108,031	90,194
Net income/ (expenditure)		2,224	15,458	-	17,682	8,521
Net movement in funds		2,224	15,458	-	17,682	8,521
Reconciliation of funds						
Total funds brought forward	12	89,720	43,717	3,676,101	3,809,538	3,801,017
Total funds carried forward	12	91,944	59,175	3,676,101	3,827,220	3,809,538

All of the Charity's activities derive from continuing operations during the period.

Vine Baptist Church Sevenoaks
(Charity number: 1159416)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	8	3,537,648	3,537,648
Fixed asset investments	9	<u>178,453</u>	<u>178,453</u>
		3,716,101	3,716,101
Current assets			
Debtors	10	6,333	11,000
Cash at bank and in hand		<u>154,786</u>	<u>96,657</u>
		161,119	107,657
Creditors: Amounts falling due within one year	11	<u>50,000</u>	<u>14,220</u>
Net current assets		<u>111,119</u>	<u>93,437</u>
Net assets		<u>3,827,220</u>	<u>3,809,538</u>
Restricted funds	12	3,676,101	3,676,101
Unrestricted funds	12	91,944	89,720
Designated funds	12	<u>59,175</u>	<u>43,717</u>
Total funds		<u>3,827,220</u>	<u>3,809,538</u>

The financial statements were approved by the trustees, and authorised for issue on 22.10.24 and signed on their behalf by:

DocuSigned by:

 B1F40C24B52543B...
D Wheeler

(Treasurer)

22/10/2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

The financial statements have been prepared in accordance with '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) (Second Edition)' and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following '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) (Second Edition)' rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Vine Baptist Church meets the definition of a public benefit entity under FRS 102. Assets and Liabilities are initially recognised at historic cost or transaction value unless stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Charitable funds

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Income

Donations

Voluntary income including donations, gifts and grants that provide core funding are recognised when the Charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Charitable activities

Charitable activities relate to church events and donations and are accounted for in the period in which they are received.

Investment income

Investment income is recognized when the Charity has entitlement to the income as per the lease agreement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Financial instruments

The Charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like other debtors and creditors and loans from related parties.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet 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.

The charity does not have anything other than basic financial instruments.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life. In the opinion of the Trustees the properties are maintained in a state of repair such that their estimated residual value is not less than their costs, and hence annual depreciation charge and accumulated depreciation, would be immaterial.

Investment property

Investment property is initially measured at cost and subsequently at fair value. Fair value is determined with reference to comparable properties, observable market prices or other information.

Debtors

Other debtors and cash are initially measured at settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid, net of any discounts. Financial assets are classified as receivables within one year and are not amortised.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign currency transactions and balances

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are included in net movements in funds.

Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The trustees consider that the only significant judgement relates to the valuation of the investment property.

2 Income from donations

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Weekly offering	10,666	1,651	12,317	15,771
Standing orders offering	39,476	4,041	43,517	45,920
Gift aid recovery	14,351	-	14,351	11,019
Building fund donations	900	27,755	28,655	980
	65,393	33,447	98,840	73,690

3 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Use of premises	9,844	-	-	9,844	7,727
	9,844	-	-	9,844	7,727

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Bungalow rent	13,896	-	-	13,896	16,200
	13,896	-	-	13,896	16,200

5 Expenditure on church activities

	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2023 £	Total 2022 £
Ministry	54,543	-	-	54,543	51,086
Mission	-	5,692	-	5,692	5,568
Upkeep of Church premises	21,499	-	6,243	27,742	17,963
Social & Youth Work	-	-	6,055	6,054	1,794
Support costs (Note 5.1)	14,000	-	-	14,000	13,783
Total	90,042	5,692	12,298	108,031	90,194

5.1 Support costs

	Unrestricted Funds £	Designated Funds £	Total Funds 2023 £
Wages and salaries	13,528	-	13,528
Payroll fees	472	-	472
	14,000	-	14,000

6 Trustees remuneration, expenses and donations

Alice Diaper, the wife of Rev Andrew Diaper received remuneration in respect of her role as Youth and Families worker amounting to £nil (2022 - £nil).

Andrew Diaper received remuneration in respect of his role as Pastor of £32,205 (2022 - £29,538).

No other trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Andrew Diaper received reimbursed expenses of £4,698 (2022 - £753)

No other trustees have received any reimbursed expenses or any other benefits from the charity during the year.

During the year the trustees made donations to the charity amounting to £10,440 (2022 - £13,395).

7 Staff numbers

During the year, the average monthly headcount employed by the Charity was 3 (2022 – 3).

During the year, the total wage cost came to £53,538 (2022 - £49,284).

The charity did not have any employees with wages exceeding £60,000 (2022 – 0).

8 Tangible fixed assets

	Land & Buildings £	Total 2023 £
Cost		
At 1 January 2023	3,537,648	3,537,648
At 31 December 2023	3,537,648	3,537,648
Depreciation and impairment		
At 1 January 2023	-	-
Depreciation charged in the year	-	-
At 31 December 2023	-	-
Carrying amount		
At 31 December 2023	3,537,648	3,537,648
At 31 December 2022	3,537,648	3,537,648

9 Fixed asset investment

	Land & Buildings £	Total 2023 £
Cost		
At 1 January 2023	178,453	178,453
At 31 December 2023	178,453	178,453
Investment Property		
At 31 December 2023	178,453	178,453
At 31 December 2022	178,453	178,453

10 Debtors

	Total 2023 £	Total 2022 £
Other debtors	6,333	11,000
	<u>6,333</u>	<u>11,000</u>

11 Creditors: amounts falling due within one year

	Total 2023 £	Total 2022 £
Members loans	50,000	-
Other creditors	-	14,220
	<u>50,000</u>	<u>14,220</u>

12 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General fund	89,720	92,266	(90,042)	91,944
	<u>89,720</u>	<u>92,266</u>	<u>(90,042)</u>	<u>91,944</u>
Restricted funds				
Mission	3,676,101	5,691	(5,691)	3,676,101
	<u>3,676,101</u>	<u>5,691</u>	<u>(5,691)</u>	<u>3,676,101</u>
Designated funds				
Legacy	43,717	-	(6,055)	37,662
Manse	-	27,756	(6,243)	21,513
	<u>43,717</u>	<u>27,756</u>	<u>(12,298)</u>	<u>59,175</u>
	<u>3,809,538</u>	<u>125,713</u>	<u>(108,031)</u>	<u>3,827,220</u>

The specific purposes for which the funds are to be applied are as follows:

Restricted funds:

To support missionaries as agreed by the trustees

Designated funds:

For the support of the youth worker and certain building costs as agreed by trustees.

Unrestricted funds:

These funds are provided by donors for support of the charity, without restriction on how funds should be deployed.

