

# **Zion Baptist Church**

**Accounts for the year ended 31 December 2023**

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|                 |                   |
|-----------------|-------------------|
| <b>Minister</b> | Revd Jason deVaux |
|-----------------|-------------------|

|                |                        |
|----------------|------------------------|
| <b>Deacons</b> | Geoff Mann (Trustee)   |
|                | Jane Mann (Trustee)    |
|                | Roger Wright (Trustee) |

|                                    |         |
|------------------------------------|---------|
| <b>Charity Registration Number</b> | 1162105 |
|------------------------------------|---------|

|                |                                     |
|----------------|-------------------------------------|
| <b>Address</b> | 1 East Road<br>Cambridge<br>CB1 1BD |
|----------------|-------------------------------------|

|                             |  |
|-----------------------------|--|
| <b>Independent examiner</b> | Ian Shipley FCCA<br>Prentis & Co LLP<br>115c Milton Road<br>Cambridge<br>CB4 1XE |
|-----------------------------|--|

Accounts for the year ended 31 December 2023

**Independent Examiner's Report**

**To the Trustees of Zion Baptist Church**

I report to the trustees on my examination of the accounts of the Church for the year ended 31 December 2023 set out on pages 2 to 9.

**Responsibilities and basis of report**

As the Church's trustees 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 Church's accounts 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.

**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 Church as required by section 130 of the Act; or
- the accounts do not accord with those records.

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.



Ian Shipley FCCA  
Prentis & Co LLP  
115c Milton Road  
Cambridge  
CB4 1XE

22<sup>nd</sup> October 2024

## Accounts for the year ended 31 December 2023

## Receipts and payments accounts (1)

|                                |                            |    | 2023         |                  |             | 2022         |                  |             |
|--------------------------------|----------------------------|----|--------------|------------------|-------------|--------------|------------------|-------------|
|                                |                            |    | General Fund | Designated Funds | Total Funds | General Fund | Designated Funds | Total Funds |
| Notes                          |                            |    | £            | £                | £           | £            | £                | £           |
| General and Designated Funds   |                            |    |              |                  |             |              |                  |             |
| Receipts                       | Offerings                  | 2  | 10,268       | 0                | 10,268      | 10,581       | 0                | 10,581      |
|                                | Tax recoveries             | 3  | 1,890        | 0                | 1,890       | 1,963        | 0                | 1,963       |
|                                | Donations and other income | 4  | 2,230        | 0                | 2,230       | 1,555        | 0                | 1,555       |
|                                | Recharges                  | 5  | 5,075        | 0                | 5,075       | 4,225        | 0                | 4,225       |
|                                | Rents received             | 6  | 72,000       | 0                | 72,000      | 82,718       | 0                | 82,718      |
|                                |                            |    | -----        | -----            | -----       | -----        | -----            | -----       |
|                                | Total                      |    | 91,463       | 0                | 91,463      | 101,042      | 0                | 101,042     |
|                                |                            |    | -----        | -----            | -----       | -----        | -----            | -----       |
| Payments                       | Ministry                   | 7  | 28,620       | 0                | 28,620      | 14,761       | 153              | 14,914      |
|                                | Administration             | 8  | 10,806       | 0                | 10,806      | 9,586        | 0                | 9,586       |
|                                | Chapel upkeep              | 9  | 54,572       | 0                | 54,572      | 40,310       | 0                | 40,310      |
|                                | Missionary giving          | 10 | 1,216        | 0                | 1,216       | 1,254        | 0                | 1,254       |
|                                | Property costs             | 11 | 11,195       | 0                | 11,195      | 26,455       | 0                | 26,455      |
|                                | Other donations            | 12 | 168          | 0                | 168         | 0            | 0                | 0           |
|                                |                            |    | -----        | -----            | -----       | -----        | -----            | -----       |
|                                | Total                      |    | 106,577      | 0                | 106,577     | 92,366       | 153              | 92,519      |
|                                |                            |    | -----        | -----            | -----       | -----        | -----            | -----       |
| (Deficit)/surplus for the year |                            |    | -15,114      | 0                | -15,114     | 8,676        | -153             | 8,523       |
| Funds brought forward          |                            |    | 62,422       | 1,038            | 63,460      | 53,746       | 1,191            | 54,937      |
|                                |                            |    | -----        | -----            | -----       | -----        | -----            | -----       |
| Funds carried forward          |                            |    | 47,308       | 1,038            | 48,346      | 62,422       | 1,038            | 63,460      |
|                                |                            |    | -----        | -----            | -----       | -----        | -----            | -----       |
|                                |                            |    | (note 13)    |                  |             | (note 13)    |                  |             |

## Accounts for the year ended 31 December 2023

## Receipts and payments accounts (2)

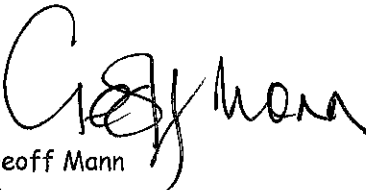
|                                 | 2023<br>£ | 2022<br>£ |
|---------------------------------|-----------|-----------|
| <b>Auxiliary Funds</b>          |           |           |
| Receipts Pensioners' fellowship | 0         | 0         |
|                                 | -----     | -----     |
|                                 | 0         | 0         |
|                                 | -----     | -----     |
| Payments Pensioners' fellowship | 0         | 0         |
| Toddlers                        | 0         | 0         |
|                                 | -----     | -----     |
|                                 | 0         | 0         |
|                                 | -----     | -----     |
| Deficit for the year            | 0         | 0         |
| Funds brought forward           | 3,110     | 3,110     |
|                                 | -----     | -----     |
| Funds carried forward           | 3,110     | 3,110     |
|                                 | -----     | -----     |
| <b>Summary</b>                  |           |           |
| General and Designated Funds    | 48,346    | 63,460    |
| Auxiliary Funds                 | 3,110     | 3,110     |
|                                 | -----     | -----     |
| Total funds carried forward     | 51,456    | 66,570    |
|                                 | -----     | -----     |

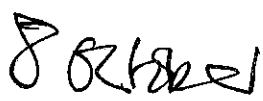
## Accounts for the year ended 31 December 2023

## Statement of Aseets and Liabilities

|   | Notes                                  | 2023<br>£     | 2022<br>£     |
|---|--|---------------|---------------|
| Non Monetary Assets                       | 16                                     | 12,092,782    | 10,737,965    |
| <b>Assets and Liabilities</b>             |  |               |               |
| General and Designated Funds              | Barclays current account               | 26,801        | 42,694        |
|   | Cambridge and Counties deposit account | 21,295        | 20,516        |
|   | Cash in hand                           | 250           | 250           |
|   |  | 48,346        | 63,460        |
| Auxiliary Funds                           | Pensioners' fellowship                 | 3,110         | 3,110         |
|   |  | 3,110         | 3,110         |
| <b>Total Assets and Accumulated Funds</b> |  | <b>51,456</b> | <b>66,570</b> |

The Receipts and Payments Accounts, Statement of Assets and Liabilities and Notes to the Accounts set out on pages 5 to 9 for the year ended 31 December 2023 are as approved by the Trustees.

  
Geoff Mann  
Treasurer

 2024

## Accounts for the year ended 31 December 2023

## Notes to the Accounts (1)

## 1 Accounting Policies

These accounts have been prepared on a receipts and payments basis.  
There were no material outstanding liabilities at 31 December 2023.

|                | General<br>Fund<br>£ | Designated<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ | General<br>Fund<br>£ | Designated<br>Funds<br>£ | 2022<br>Total<br>Funds<br>£ |
|----------------|----------------------|--------------------------|-----------------------------|----------------------|--------------------------|-----------------------------|
| 2 Offerings    |                      |                          |                             |                      |                          |                             |
| Gift aided     | 7,558                | 0                        | 7,558                       | 7,851                | 0                        | 7,851                       |
| Non gift aided | 2,710                | 0                        | 2,710                       | 2,730                | 0                        | 2,730                       |
|                | -----                | -----                    | -----                       | -----                | -----                    | -----                       |
|                | 10,268               | 0                        | 10,268                      | 10,581               | 0                        | 10,581                      |
|                | -----                | -----                    | -----                       | -----                | -----                    | -----                       |

## 3 Tax Recoveries

|              |       |       |       |       |       |       |
|--------------|-------|-------|-------|-------|-------|-------|
| Current year | 1,890 | 0     | 1,890 | 1,963 | 0     | 1,963 |
|              | ----- | ----- | ----- | ----- | ----- | ----- |
|              | 1,890 | 0     | 1,890 | 1,963 | 0     | 1,963 |
|              | ----- | ----- | ----- | ----- | ----- | ----- |

## 4 Donations and Other Income

|  | 2023<br>£ | 2022<br>£ |
|--|-----------|-----------|
| Cambridge City Council Warmspace grant | 1,000     | 1,000     |
| Interest received                      | 779       | 330       |
| Other donations                        | 451       | 225       |
|  | -----     | -----     |
|  | 2,230     | 1,555     |
|  | -----     | -----     |

## 5 Recharges

|                           | 2023<br>£ | 2022<br>£ |
|---------------------------|-----------|-----------|
| Jimmy's Insurance premium | 5,075     | 4,225     |
|                           | -----     | -----     |
|                           | 5,075     | 4,225     |
|                           | -----     | -----     |

## Accounts for the year ended 31 December 2023

## Notes to the Accounts (2)

|          |                                 | 2023<br>£ | 2022<br>£ |
|----------|---------------------------------|-----------|-----------|
| <b>6</b> | <b>Rents Received</b>           |           |           |
|          | Jimmy's Cambridge 1837 building | 72,000    | 72,000    |
|          | Warkworth Street                | 0         | 10,718    |
|          |                                 | -----     | -----     |
|          |                                 | 72,000    | 82,718    |
|          |                                 | -----     | -----     |
| <b>7</b> | <b>Ministry</b>                 |           |           |
|          | Minister                        |           |           |
|          | Gross stipend                   | 26,500    | 10,313    |
|          | Pension contributions           | 0         | -262      |
|          | Ministerial expenses            | 175       | 347       |
|          | Ministry                        | 1,717     | 801       |
|          | Pulpit supply                   | 228       | 1,231     |
|          | Removal expenses                | 0         | 1,931     |
|          | Warm space grant                | 0         | 400       |
|          |                                 | -----     | -----     |
|          |                                 | 28,620    | 14,761    |
|          | Pastoral fund                   | 0         | 153       |
|          |                                 | -----     | -----     |
|          |                                 | 28,620    | 14,914    |
|          |                                 | -----     | -----     |
| <b>8</b> | <b>Administration</b>           |           |           |
|          | Administrators' salaries        |           |           |
|          | Church                          | 6,838     | 0         |
|          | Language school                 | 1,099     | 1,570     |
|          | Copying                         | 788       | 820       |
|          | Food and cleaning materials     | -4,000    | 4,000     |
|          | Independent examination         | 708       | 642       |
|          | Miscellaneous                   | 448       | 343       |
|          | Telephone                       | 4,925     | 2,211     |
|          |                                 | -----     | -----     |
|          |                                 | 10,806    | 9,586     |
|          |                                 | -----     | -----     |

## Accounts for the year ended 31 December 2023

## Notes to the Accounts (3)

|    |                                     | 2023<br>£ | 2022<br>£ |
|----|-------------------------------------|-----------|-----------|
| 9  | <b>Chapel Upkeep</b>                |           |           |
|    | Cleaner's salary                    | 5,299     | 4,334     |
|    | IT                                  | 0         | 3,077     |
|    | Insurance                           | 9,210     | 8,221     |
|    | Light and heat      Warmspace grant | 1,000     | 600       |
|    | Light and heat                      | 20,811    | 20,309    |
|    | Miscellaneous                       | 440       | 446       |
|    | Professional fees                   | 0         | 1,116     |
|    | Repairs                             | 17,621    | 1,863     |
|    | Water                               | 119       | 104       |
|    | Website                             | 72        | 240       |
|    |                                     | -----     | -----     |
|    |                                     | 54,572    | 40,310    |
|    |                                     | -----     | -----     |
| 10 | <b>Missionary Giving</b>            |           |           |
|    | BMS World Mission                   | 608       | 627       |
|    | Home Mission                        | 608       | 627       |
|    |                                     | -----     | -----     |
|    |                                     | 1,216     | 1,254     |
|    |                                     | -----     | -----     |
| 11 | <b>Property Costs</b>               |           |           |
|    | Arbury Road                         | 0         | -65       |
|    | Warkworth Street                    | 11,195    | 26,520    |
|    |                                     | -----     | -----     |
|    |                                     | 11,195    | 26,455    |
|    |                                     | -----     | -----     |
| 12 | <b>Other Donations</b>              |           |           |
|    | Other donations                     | 168       | 0         |
|    |                                     | -----     | -----     |
|    |                                     | 168       | 0         |
|    |                                     | -----     | -----     |



## Accounts for the year ended 31 December 2023

## Notes to the Accounts (4)

|    |                               |                      |               |               |                      |
|----|-------------------------------|----------------------|---------------|---------------|----------------------|
| 13 | <b>Designated Funds 2023</b>  | Brought forward<br>£ | Receipts<br>£ | Payments<br>£ | Carried forward<br>£ |
|    | Choir                         | 399                  | 0             | 0             | 399                  |
|    | Pastoral Fund                 | 0                    | 0             | 0             | 0                    |
|    | Sunday school and Bible class | 639                  | 0             | 0             | 639                  |
|    |                               | -----                | -----         | -----         | -----                |
|    |                               | 1,038                | 0             | 0             | 1,038                |
|    |                               | -----                | -----         | -----         | -----                |
|    | <b>Designated Funds 2022</b>  | Brought forward<br>£ | Receipts<br>£ | Payments<br>£ | Carried forward<br>£ |
|    | Choir                         | 399                  | 0             | 0             | 399                  |
|    | Pastoral Fund                 | 153                  | 0             | 153           | 0                    |
|    | Sunday school and Bible class | 639                  | 0             | 0             | 639                  |
|    |                               | -----                | -----         | -----         | -----                |
|    |                               | 1,191                | 0             | 153           | 1,038                |
|    |                               | -----                | -----         | -----         | -----                |

14 **Related Party Transactions**

Geoff and Jane Mann, who are deacons of the Church, were also trustees of Jimmy's Cambridge until November 2023. Jimmy's Cambridge paid a rent of £72,000 (2022 - £72,000) to the Church in the year.

The Church recharged costs to Jimmy's Cambridge totalling £5,075 (2022 - £4,225)

## Accounts for the year ended 31 December 2023

## Notes to the Accounts (5)

## 15 Staff Costs

Rev'd Jason deVaux, a trustee, was paid in the year in his role as the Church's minister. Expenses totalling £nil (2022 - £nil) were reimbursed to him.

| The staff costs were: | 2023<br>£ | 2022<br>£ |
|-----------------------|-----------|-----------|
| Wages and salaries    | 39,736    | 16,217    |
| Other pension costs   | 0         | -262      |
|                       | -----     | -----     |
|                       | 39,736    | 15,955    |
|                       | -----     | -----     |

The average weekly number of staff employed during the year was 3 (2022 - 2)  
No member of staff received emoluments of more than £60,000

## 16 Non Monetary Assets

| 2023<br>£ | 2022<br>£ |
|-----------|-----------|
|-----------|-----------|

The Church is the beneficial owner (subject to the relevant trusts) of the following assets (at insured values), the legal title to which is held by the Church's custodian trustee, the Baptist Union Corporation Ltd:

|                 |            |            |
|-----------------|------------|------------|
| Church premises | 11,355,882 | 10,085,153 |
| Contents        | 176,094    | 154,876    |
| Manse           | 547,369    | 486,118    |
| Contents        | 13,437     | 11,818     |
|                 | -----      | -----      |
|                 | 12,092,782 | 10,737,965 |
|                 | -----      | -----      |