

**WELCOME HALL EVANGELICAL CHURCH CIO
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023**

LANGARD LIFFORD HALL LIMITED

Accountants and Registered Auditors

Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

WELCOME HALL EVANGELICAL CHURCH CIO
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Statement of cash flows	7
Notes to the financial statements	8
 The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	17

WELCOME HALL EVANGELICAL CHURCH CIO

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Welcome Hall Evangelical Church CIO

Charity registration number 1182574

Principal office Woodrow Lane
Catshill
Bromsgrove
Worcestershire
B61 0PU

The trustees

J Brooks
A Wells
S Jack
G Robbins (Resigned 31 August 2023)
M Leech (Appointed 19 February 2024)

Independent examiner R D Coton
Langard Lifford Hall Limited
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

Structure, governance and management

Appointment of trustees is governed by the Memorandum and Articles of Association and all new trustees are invited to join the board at the behest of the existing trustees and members.

WELCOME HALL EVANGELICAL CHURCH CIO

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

Objectives and activities

The Objects are:

- (i) the advancement of the Christian faith in accordance with the Basis of Faith, Doctrinal Distinctives and Ethical Statements, primarily, but not exclusively, within Bromsgrove and the surrounding neighbourhood; and
- (ii) Such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life

Our primary aim is to advance the Christian faith and our meetings include specific teaching (from the Holy Bible) to achieve this. A secondary aim is the relief of hardship or sickness and is one means of loving one's neighbour, as taught in the Bible. Weekly services and events are held for pensioners, adults, teenagers and children. All members of the public are invited to attend activities appropriate to their age groups, and we make no charge for attendance at these published services.

The teaching and ministry of the Church primarily in our locality promotes the ethical and moral standards of the Bible, in particular the command to love one's neighbour. This fosters harmony and good community relationships. Activities for various age groups including toddlers, children, teenagers, adults and the elderly are all part of the Church ministry and benefit to the public.

All sermons preached at our Church are available to church members, and members of the public, free of charge, on the church website www.welcomehallchurch.org

Achievements and performance

The Church continued a wide range of activities throughout the year, including regular Sunday services (with a continued live stream broadcast); children's and teenagers' activities; street evangelism; coffee mornings; toddlers' group; litter pick; and mid-week church meetings. By these varied means the Church continued to proclaim the gospel and teach the truth of the Bible in the locality throughout the year. We were pleased to see newcomers attending these events and new members joining the Church by transfer from other congregations. We are grateful to the team of volunteers who have freely given their time and energy to running our outreach activities. In accordance with our Safeguarding policy, we have continued our rolling programme of DBS-checking all staff and volunteers involved in children's work. During the year the Church made grants totalling over £12,000 to reputable Christian organisations to support direct gospel work in the UK, continental Europe and Asia and to provide relief in the UK, Asia and Ukraine. One of the trustees, Jeremy Brooks, acts as the Church's full-time pastor with primary responsibility for public preaching and teaching and for pastoral care. Gordon Robbins worked in a part-time capacity alongside Jeremy as associate pastor until August when he stepped down from this role and as a trustee. The trustees, who are also elders of the Church, met at least twice a month to review the activities and achievements of the Charity. The elders and deacons met monthly to consider the practical arrangements of all services and activities. In early 2024, the trustees agreed the appointment of Martin Leech as part time associate pastor and as a trustee of the Charity.

WELCOME HALL EVANGELICAL CHURCH CIO

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2023

Financial review

The trustees aim to maintain reserves at a level that will provide for the ongoing maintenance of the Church premises and equipment, to support the Church's paid workers and to fund the special events during the year

There is no deficit in the Charity accounts

Church members and other members of the regular congregation provided all of the Charity's funds through voluntary donations. We are thankful that giving has been maintained during 2023, in spite of the cost of living pressures on society, and the Church has ended the year in a satisfactory financial position. After the church flat was vacated in 2023, the trustees agreed to sell one of the church's residential properties. The sale was completed in 2024 and the funds will be used to pay down a loan, to undertake necessary maintenance and refurbishment on the church flat, and to fund future gospel work.

The trustees' annual report was approved on 8 April 2024 and signed on behalf of the board of trustees by:



A Wells
Trustee

WELCOME HALL EVANGELICAL CHURCH CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WELCOME HALL EVANGELICAL CHURCH CIO

YEAR ENDED 31 DECEMBER 2023

I report to the trustees on my examination of the financial statements of Welcome Hall Evangelical Church CIO ('the charity') for the year ended 31 December 2023.

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 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 giving me cause to believe that in any material respect:

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

Langard Lifford Hall Limited

R D Coton
Independent Examiner

Langard Lifford Hall Limited
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

8 April 2024

WELCOME HALL EVANGELICAL CHURCH CIO

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	234,290	–	234,290	174,576
Charitable activities	5	9,493	–	9,493	9,022
Total income		<u>243,783</u>	<u>–</u>	<u>243,783</u>	<u>183,598</u>
Expenditure					
Expenditure on charitable activities	6,7	200,955	12,640	213,595	224,190
Total expenditure		<u>200,955</u>	<u>12,640</u>	<u>213,595</u>	<u>224,190</u>
Net income/(expenditure) and net movement in funds		<u>42,828</u>	<u>(12,640)</u>	<u>30,188</u>	<u>(40,592)</u>
Reconciliation of funds					
Total funds brought forward		493,890	530,880	1,024,770	1,065,362
Total funds carried forward		<u>536,718</u>	<u>518,240</u>	<u>1,054,958</u>	<u>1,024,770</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

WELCOME HALL EVANGELICAL CHURCH CIO

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	1,037,224	1,058,565
Current assets			
Debtors	14	-	194
Cash at bank and in hand		95,732	53,063
		<u>95,732</u>	<u>53,257</u>
Creditors: amounts falling due within one year	15	<u>13,050</u>	<u>15,067</u>
Net current assets		<u>82,682</u>	<u>38,190</u>
Total assets less current liabilities		<u>1,119,906</u>	<u>1,096,755</u>
Creditors: amounts falling due after more than one year	16	<u>64,948</u>	<u>71,985</u>
Net assets		<u><u>1,054,958</u></u>	<u><u>1,024,770</u></u>
Funds of the charity			
Restricted funds		518,240	530,880
Unrestricted funds		536,718	493,890
Total charity funds	18	<u><u>1,054,958</u></u>	<u><u>1,024,770</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 8 April 2024, and are signed on behalf of the board by:



A Wells
Trustee

The notes on pages 8 to 15 form part of these financial statements.

WELCOME HALL EVANGELICAL CHURCH CIO

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure)	30,188	(40,592)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	31,214	30,998
Interest payable and similar charges	5,888	3,315
Gains on disposal of fixed assets	(4,300)	-
Accrued expenses	420	-
<i>Changes in:</i>		
Trade and other debtors	194	-
Trade and other creditors	(311)	(41)
Cash generated from operations	<u>63,293</u>	<u>(6,320)</u>
Interest paid	(5,888)	(3,315)
Net cash from/(used in) operating activities	<u>57,405</u>	<u>(9,635)</u>
Cash flows from investing activities		
Purchase of tangible assets	(9,873)	(6,195)
Proceeds from sale of fixed sets	4,300	-
Net cash used in investing activities	<u>(5,573)</u>	<u>(6,195)</u>
Cash flows from financing activities		
Proceeds from borrowings	(9,163)	(11,701)
Net cash used in financing activities	<u>(9,163)</u>	<u>(11,701)</u>
Net increase/(decrease) in cash and cash equivalents	42,669	(27,531)
Cash and cash equivalents at beginning of year	53,063	80,594
Cash and cash equivalents at end of year	<u>95,732</u>	<u>53,063</u>

The notes on pages 8 to 15 form part of these financial statements.

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 34 Woodrow Lane, Catshill, Bromsgrove, Worcestershire, B61 0PU.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

3. Accounting Policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Motor vehicles	- 33% straight line
Equipment	- 10% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

4. Donations and Legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	196,767	196,767	147,389	147,389
Gifts				
Gifts Aid Claims	37,523	37,523	27,187	27,187
	<u>234,290</u>	<u>234,290</u>	<u>174,576</u>	<u>174,576</u>

5. Charitable Activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income from charitable activities - holidays and outings	9,493	9,493	9,022	9,022
	<u>9,493</u>	<u>9,493</u>	<u>9,022</u>	<u>9,022</u>

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Faith teaching (inc. depreciation)	93,545	12,640	106,185
Holiday and outings	13,605	-	13,605
Support costs	93,805	-	93,805
	<u>200,955</u>	<u>12,640</u>	<u>213,595</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Faith teaching (inc. depreciation)	113,450	12,640	126,090
Holiday and outings	10,707	-	10,707
Support costs	87,393	-	87,393
	<u>211,550</u>	<u>12,640</u>	<u>224,190</u>

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Faith teaching (inc. depreciation)	106,185	91,012	197,197	211,143
Holiday and outings	13,605	-	13,605	10,707
Governance costs	-	2,793	2,793	2,340
	<u>119,790</u>	<u>93,805</u>	<u>213,595</u>	<u>224,190</u>

8. Analysis of Support Costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Staff costs	83,688	83,688	81,522
Finance costs	5,888	5,888	3,315
Governance costs	2,370	2,370	2,340
Legal and professional costs	1,446	1,446	216
	<u>93,392</u>	<u>93,392</u>	<u>87,393</u>

9. Net Income/(Expenditure)

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	31,214	30,998
Gains on disposal of fixed assets	<u>(4,300)</u>	<u>-</u>

10. Independent Examination Fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,370</u>	<u>2,370</u>

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

11. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	76,421	74,294
Social security costs	1,834	1,835
Employer contributions to pension plans	5,423	5,393
	<u>83,678</u>	<u>81,522</u>

The average head count of employees during the year was 3 (2022: 3).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £66,025 (2022: £65,257).

12. Trustee Remuneration and Expenses

During the period remuneration of £65,257 (2022: £59,864) and pension contributions of £5,264 (2022: £5,393) were paid in respect of the trustees.

13. Tangible Fixed Assets

	Land and buildings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 January 2023	1,163,664	14,375	111,138	1,289,177
Additions	-	-	9,873	9,873
Disposals	-	(14,375)	-	(14,375)
At 31 December 2023	<u>1,163,664</u>	<u>-</u>	<u>121,011</u>	<u>1,284,675</u>
Depreciation				
At 1 January 2023	174,624	14,375	41,613	230,612
Charge for the year	23,274	-	7,940	31,214
Disposals	-	(14,375)	-	(14,375)
At 31 December 2023	<u>197,898</u>	<u>-</u>	<u>49,553</u>	<u>247,451</u>
Carrying amount				
At 31 December 2023	<u>965,766</u>	<u>-</u>	<u>71,458</u>	<u>1,037,224</u>
At 31 December 2022	<u>989,040</u>	<u>-</u>	<u>69,525</u>	<u>1,058,565</u>

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

14. Debtors

	2023	2022
	£	£
Other debtors	<u>-</u>	<u>194</u>

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	9,709	11,835
Accruals and deferred income	2,370	1,950
Social security and other taxes	971	1,282
	<u>13,050</u>	<u>15,067</u>

16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	<u>64,948</u>	<u>71,985</u>

Included within creditors due over 1 year is an amount due of £26,107 repayable by instalments due over 5 years.

17. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,423 (2022: £5,393).

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

18. Analysis of Charitable Funds

Unrestricted funds

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
General funds	493,890	243,783	(200,955)	536,718

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
General funds	521,842	183,598	(211,550)	493,890

Restricted funds

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
Restricted Funds	530,880	-	(12,640)	518,240

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
Restricted Funds	543,520	-	(12,640)	530,880

19. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	518,984	518,240	1,037,224
Current assets	95,732	-	95,732
Creditors less than 1 year	(13,050)	-	(13,050)
Creditors greater than 1 year	(64,948)	-	(64,948)
Net assets	536,718	518,240	1,054,958

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	527,685	530,880	1,058,565
Current assets	53,257	-	53,257
Creditors less than 1 year	(15,067)	-	(15,067)
Creditors greater than 1 year	(71,985)	-	(71,985)
Net assets	493,890	530,880	1,024,770

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

20. Financial Instruments

The carrying amount for each category of financial instrument is as follows:

	2023	2022
	£	£
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	<u>95,732</u>	<u>53,063</u>

Financial assets consist of cash and bank balances.

21. Analysis of Changes in Net Debt

	At 1 Jan 2023	Cash flows	At 31 Dec 2023
	£	£	£
Cash at bank and in hand	53,063	42,669	95,732
Debt due within one year	(11,835)	2,126	(9,709)
Debt due after one year	(71,985)	7,037	(64,948)
	<u>(30,757)</u>	<u>51,832</u>	<u>21,075</u>

22. Related Parties

The were no related party transactions which require disclosure in the current year.

In the previous year, on 16 March 2021, net assets were donated to the value of £142,449 by Welcome Hall Evangelical Church, who have trustees in common with Welcome Hall Evangelical Church CIO.

WELCOME HALL EVANGELICAL CHURCH CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	196,767	147,389
Gifts Aid Claims	37,523	27,187
	<u>234,290</u>	<u>174,576</u>
Charitable activities		
Other income from charitable activities - holidays and outings	9,493	9,022
	<u>9,493</u>	<u>9,022</u>
Total income	<u>243,783</u>	<u>183,598</u>
Expenditure		
Expenditure on charitable activities		
Purchases	14,014	8,652
Wages and salaries	76,421	74,294
Employer's NIC	1,834	1,835
Pension costs	5,423	5,393
Rates and water	9,075	10,796
Light and heat	6,569	6,862
Repairs and maintenance	20,606	12,647
Insurance	4,127	4,971
Motor vehicle expenses	(83)	523
Legal and professional fees	4,239	2,556
Telephone	265	498
Other office costs	2,255	3,896
Depreciation	31,213	30,998
Interest on bank loans and overdrafts	5,888	3,315
Gain on disposal of fixed assets	(4,300)	-
Charitable donations and church holiday costs	27,760	51,395
External speakers	1,978	2,700
Manse expenses	6,311	2,859
	<u>213,595</u>	<u>224,190</u>
Total expenditure	<u>213,595</u>	<u>224,190</u>
Net income/(expenditure)	<u>30,188</u>	<u>(40,592)</u>

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Expenditure on charitable activities		
Faith teaching (inc. depreciation)		
<i>Activities undertaken directly</i>		
Purchases	14,014	8,652
Rates and water	9,075	10,796
Light and heat	6,569	6,862
Repairs and maintenance	20,606	12,647
Insurance	4,127	4,971
Motor vehicle expenses	(83)	523
Telephone	265	498
Other office expenses	2,255	3,896
Depreciation	31,213	30,998
Gain on disposal of assets	(4,300)	-
Charitable donations	14,155	40,688
External speakers	1,978	2,700
Manse expenses	6,311	2,859
	<u>106,185</u>	<u>126,090</u>
Support costs		
Salaries	76,421	74,294
Employer's NIC	1,834	1,835
Pension contributions	5,423	5,393
Legal and professional fees	1,446	216
Bank charges and interest	5,888	3,315
	<u>91,012</u>	<u>85,053</u>
Holiday and outings		
<i>Activities undertaken directly</i>		
Church holiday costs	<u>13,605</u>	<u>10,707</u>
Governance costs		
Accountancy fees	<u>2,793</u>	<u>2,340</u>
Expenditure on charitable activities	<u><u>213,595</u></u>	<u><u>224,190</u></u>