

Godmanchester Baptist Church

Report and Accounts

Year ended 31 December 2022

GODMANCHESTER BAPTIST CHURCH
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Rev Daniel M. Beckett	
	Carolyn J. Keats	
	John E. Brown	
	Brett A. Mickelburgh	
	Joseph D. George	
	Joanna M. Hitchins	
	Andrew P. Shefford	Appointed 22 June 2022
	John M. Collinson	Appointed 22 June 2022
	Susan Houghton	Appointed 22 June 2022
	Joseph P. Warton	Resigned 20 January 2022
Key Staff	Della M. Steer	Resigned 22 June 2022
	Veronica Ruth Blakey	Resigned 22 June 2022
	Anthony Goodwin	Resigned 22 June 2022
	Hazel A. Bray	Resigned 22 June 2022
	Martin A. Webb	Resigned 22 June 2022
	Rev Daniel Beckett (Senior Pastor)	
	Carolyn Keats (Associate Pastor)	
Governing Document	Constitution dated 25 February 2020, amended 17 July 2021	
	Merged with Godmanchester Baptist Church Trust (charity number 1089263) on 1 January 2021	
Charity Registration Number	1188171	
Principal Address	Godmanchester Baptist Church	
	East Chadley Lane	
	Godmanchester	
	Huntingdon	
	PE29 2BJ	
Independent Examiner	Lourens du Plessis ACA CA(SA)	
	Stewardship	
	1 Lamb's Passage	
	London	
	EC1Y 8AB	
Bankers	CAF Bank	
	Kingdom Bank	

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GODMANCHESTER BAPTIST CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable incorporated organisation and is governed by its Constitution. The objects of the charity, as set out in the governing document are:

- a) The advancement of the Christian faith according to the principles of the Baptist denomination.
- b) The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Summary of the charity's main activities and achievements

Where it is relevant, the Trustees take into account the guidance of the Charity Commission on Public Benefit. We provide public benefit principally in the provision of a Place of Worship, with regular services open to all members of the public. We seek to contribute to the moral and spiritual education of children and young people and to engage with and promote self-worth in those who have suffered social exclusion. Additional public benefit is offered via the use of the building for community and other charity activities where reduced hire rates are charged, as well as by companies where charges are in line with similar commercial facilities in the area. We seek to fulfil our charitable objectives in the advancement of Christianity and in supporting those in need, specific examples of which are given below.

Objective a:

Among adults

At the end of 2022 there were 131 Members.

In the first part of 2022 Sunday morning services took place at Grace Fellowship due to the Oikodom building project completing at the East Chadley Lane site. During this period services continuing to be broadcast on YouTube which allowed those unable to attend in person to continue to be part of the church family.

The Oikodom building refurbishment project to improve the worship area was completed in June 2022. The first service back was on Sunday 5th June, then on the 25th of June we held our celebratory event to open the space. The monthly Songs of Praise service continued to be pre-recorded for broadcast on YouTube until the Worship Area at East Chadley Lane was available, but then resumed in-person and a recording was subsequently broadcast.

In early September a one day Mix event was held where people of all ages were able to catch up and meet in person. 2022 also saw the strengthening of Care and Connect groups which aim to make certain that everyone is cared for and supported and that they know this. Some home groups continued to meet and the relatively new Toolbox system came into its own, providing a range of teaching which included in depth Bible study, a book club, teaching on specific subjects and a variety of courses including an Alpha course and a Freedom in Christ course.

During 2022 two new congregations have grown and flourished. There is a Families Venture group which met twice a month, bringing together families for indoor and outdoor activities and fun as well as sharing a meal together. The other group is Young Adults (18 - 25 year olds) who met every other week to share, eat, study and apply the Bible to their own lives.

We have sought to attain our objective by worshipping God; engaging in the mission of the Lord Jesus; training others to serve the Lord Jesus and extending his Kingdom.

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Among youth

The Friday Night Project involving between 25 and 50 local youth proved successful in providing a place to be together and on Sunday nights the youth church met regularly at Generation Rising. Like many of our activities attendance numbers were slow to recover compared to the pre-covid period.

Among Children

Littlefoot parent and toddlers group met on Wednesday mornings to play and chat. Up to 20 local families attend with numbers slowly recovering after the Covid lockdowns.

During the Sunday morning services there were age-appropriate groups which met for their own instruction. A Holiday Club took place in August and there were regular visits for assemblies and lessons in local primary schools and a local secondary school.

Beyond Godmanchester, in the U.K. and abroad

We have fostered closer working relationships with other churches in the Godmanchester and Huntingdon district, seeking to bear witness to Jesus Christ through joint services and some open air events in the towns, as well as collaborating in certain community projects. Ministers have spoken at Baptist Union events as specialists in their field.

We have made financial contributions to Baptist Union Home Mission to support the work of the BU in resourcing UK churches. We continue to make financial contributions for overseas mission work. 36 shoe boxes for needy families in Romania and orphans in Ukraine were sent as part of our work with Amen ministries.

Objective b:

We have provided emotional, practical and spiritual support for those in our congregation and community who have needed such assistance. The sick, the aged and the infirm are visited and practical support offered as appropriate.

There is a weekly Littlefoot parents and toddlers club attended by 20 plus families. Together with those from other churches some of our members are involved in the Cornerstone Pregnancy Crisis Centre, a confidential counselling service for pregnant women and their partners. We also have members who are involved with the work of Huntingdon Area Money Advice (HAMA) and the church premises are used as one of its bases for meeting clients. Contact was made with 125 new clients during 2022.

During November and December the premises were used as a Warm Space to meet the need of the wider community facing the increased cost of living. A heated room was provided with access to snacks and hot drinks with activities for attendees to take part in.

Tuesday Treat attracted 60 to 70 people per week. This is a coffee, cake, friendship and fellowship group. A series of four summer events called Tuesdays @ 11 ran for senior citizens with talks and activities of interest. These ranged from a talk by the Godmanchester Community Plant Nursery to simple line dance instruction.

Working in association with the Home Office, the project to resettle a Syrian refugee family has continued. In August the first family moved on and a new Syrian family in need started to settle in in November.

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We have 100 local agencies who can act as Referral Agencies for the foodbank including 12 schools in and around Huntingdon and Godmanchester. These agencies can issue vouchers to those in need which can then be redeemed at the Foodbank. Godmanchester Foodbank maintains close ties with other foodbanks and charities in the area, providing financial support through gifts to Grub Hub, Love Oxmoor Foodbank, Huntingdon Volunteer Shop Fresh Food initiative and Fusion Family and Youth project.

The Food Bank has remained affiliated with the Trussell Trust - a charity which provides assistance and training to those running food banks around the country. Donated or purchased non-perishable food items were distributed without charge to those in urgent need.

During 2022 50,925 kg (62,025 kg in 2021) of food was distributed. A rise of 8% in users was seen across the year, and we helped to serve and support over 4,000 adults and children. The majority of people assisted live primarily in the Huntingdon and Godmanchester areas. There was a reduction in the amount of food distributed to other organisations such as schools, community fridges and other such organisations.

There has been a steady increase in demand for Foodbank services from people where their problem is greater than a shortage of food, for example rising debt and mental health issues. Towards the end of 2022 fuel poverty also began to impact more significantly so to help alleviate the strain for these clients we have been working with Citizens Advice Rural Cambridgeshire who provided two Citizens Advice trained advisors. These advisors offered budgeting advice, benefit help and other forms of support using the Godmanchester Baptist Church premises.

Local food store collection points, local churches, community groups and businesses all contributed to food stock collections throughout the year. During the summer there was a pop-up Food Bank shop and 80 needy families participated in a Meal in a Bag scheme where recipes and ingredients were provided to support families in cooking a simple, nutritious meal.

In order to facilitate the achievement of these objectives:

We have emphasised the priority of prayer together, in prayer triplets, in small groups, at meetings specifically for prayer and during our services. These have been undertaken either online or in person.

We have sought volunteers from within the congregation with the best skills possible and offered training or mentoring to enhance these if required.

Since June we have used our modernised worship area which has become more versatile through the addition of an advanced and environmentally friendly heating and cooling system. Significant access, lighting and sound system improvements were made that allowed a touring theatre performance to be made. We sought grants for the building project some of which were received during the current year.

We have paid and supported both Pastoral and Administrative Staff.

We encourage the widest participation in our activities, where necessary subsidising events and activities so that 'ability to pay' is not a barrier.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Most of the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

Structure, Governance and Management

GODMANCHESTER BAPTIST CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Responsibility for setting policy and for making operating decisions rests with the trustees who meet regularly to monitor the activities of the charity. Trustees serve for a maximum of three years before standing for re-election. New trustees are recruited and appointed by church members according to the constitution.

The organisational structure considers that the government of the local church is best done by church members meeting together in a spirit of prayer and friendship to discuss and agree on what God wants them to do. The day-to-day leadership of the church is entrusted to the Leadership Team who are the Trustees appointed by the church members. They are jointly responsible for overseeing spiritual direction of the church, worship and prayer, discipleship (both teaching and pastoral care), outreach and in the role of Trustees the administration of the church. Paid staff are a Lead Pastor and an Associate Pastor plus a Church Administrator and the Food Bank Project Manager.

The church constitution lays out our voting percentages and system for decision making across all areas of the church. Details can be found in sections 13.7, 13.8, 14.1, 14.2, 20.1, 22.7 and 22.8.

Trustees follow the policies of the church constitution and that of the Charity Commission for inducting and training trustees. There is a Code of Conduct for Trustees and a Trustee's Declaration. New trustees are supported by more experienced trustees and made aware of useful materials from the Baptist Union. EBA led a training session for all trustees in January 2022.

Pay is set for the Lead Pastor and the Associate Pastor using the recommended stipend reviewed annually by the Baptist Union. The church is committed to paying the minimum of the real living wage for all other roles while experience and skills required for the role are also used to determine the final pay rate. Cost of living increases for other staff members are based on the BU stipend increase or the CPI rate of inflation and selected by the Leadership Team according to the most appropriate measure at the time of review. This is reviewed annually.

The church is part of a wider network via a covenant relationship with the Baptist Union of Great Britain and the Eastern Baptist Association.

We are a franchise of the Trussell Trust with the objective of being able to provide a Food Bank but do not have formal relationships with other related parties. We work with other churches when and where it is needed and where appropriate give gifts to other local charities. This has little impact on our operating policies.

Financial review

During the year income increased by £685,403 to £1,095,633 of which £500,000 related to the donation in kind of the property Grace Fellowship. Expenditure increased by £98,161 to £460,324. The surplus for the year increased by £587,242 to £635,309 and the charity's net assets increased by the same amount, to £1,374,724. Net current assets stood at £156,321.

Funds in deficit

There were no funds in deficit at the end of 2022.

Reserves policy

The trustees have determined that the charity should aim to hold £60,000 in easily accessible reserves (which equates to about 6 months' of unrestricted salary expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end the charity held unrestricted funds (excluding fixed assets fund) of £64,837 and unrestricted cash of £64,723.

Going concern

The Charity Trustees are confident that Godmanchester Baptist Church remains a going concern.

GODMANCHESTER BAPTIST CHURCH
TRUSTEES' ANNUAL REPORT
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Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

In 2022 we were gifted a church building in Little Stukeley called Grace Fellowship which has since been renamed The Beacon Centre. This building is an asset for Godmanchester Baptist Church but came as a one-off unexpected donation. It brings some financial risk as it has the effect of needing regular maintenance and improvements which will come from the church's current general funds, while offering the opportunity for increasing the opportunity to play out our charitable objectives.

As with all organisations nationwide a key financial risk in 2023 is with gas and electricity costs. A long term fixed tariff agreement expires in early January 2023 which will have a significant impact on monthly outgoings. Alterations have been made to the budget for the year ahead to account for this along with more regular "finance subcommittee" meetings to monitor the impact closely.

The high income in 2022 is due to the donation of the building and is considered to be a one-off situation so we expect to return to previous levels of income and expenditure in 2023. The 2023 decrease in income will not have an operational impact on the charity which the trustees consider to be a viable concern.

Plans for the future

Godmanchester Baptist Church will continue to be a vibrant worshipping community that will add new and relevant activities to existing successful ones.

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Responsibilities of trustees under charity law

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Approval

This report was approved by the trustees and signed on their behalf by:

DANIEL BECKETT

Daniel Beckett - Lead Pastor

BRETT MICKELBURGH

Brett Mickelburgh - Treasurer

Date: 17-09-23

17/9/23

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

GODMANCHESTER BAPTIST CHURCH
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2022 on pages 8-22 following, which have been prepared on the basis of the accounting policies set out on pages 10-13.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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. This examination was performed in the place of an audit, as authorised by the Charity Commission in a dispensation granted on 4 January 2023.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

LOURENS du PLESSIS

Lourens du Plessis ACA CA(SA)
Member of the Institute of Chartered Accountants in England and Wales (ICAEW)

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 20/09/2023

GODMANCHESTER BAPTIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	697,097	384,053	1,081,150	404,818
Charitable activities	4	5,209	216	5,425	1,795
Other trading activities	5	1,430	-	1,430	280
Investments	6	7,539	88	7,627	3,338
Total income and endowments		711,276	384,358	1,095,633	410,230
EXPENDITURE ON:					
Charitable activities	7	283,703	176,621	460,324	362,163
Total expenditure		283,703	176,621	460,324	362,163
Net income/(expenditure)		427,573	207,736	635,309	48,067
Transfers between funds	17	432,472	(432,472)	-	-
Net movement in funds		860,045	(224,736)	635,309	48,067
Reconciliation of funds:					
Total funds brought forward		423,195	316,220	739,415	691,348
Total funds carried forward	17	1,283,240	91,484	1,374,724	739,415

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

All income and expenditure derive from continuing operations.

The notes on page 12-23 form part of these accounts.

GODMANCHESTER BAPTIST CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	10	<u>1,218,403</u>	<u>-</u>	<u>1,218,403</u>	<u>550,828</u>
		<u>1,218,403</u>	<u>-</u>	<u>1,218,403</u>	<u>550,828</u>
CURRENT ASSETS					
Stock	11	-	14,949	14,949	13,519
Debtors	12	8,875	19,815	28,690	45,081
Cash at bank and in hand	13	<u>64,723</u>	<u>126,502</u>	<u>191,225</u>	<u>137,061</u>
		73,598	161,266	234,864	195,661
CREDITORS: Amounts falling due within one year	14	<u>(8,761)</u>	<u>(69,782)</u>	<u>(78,543)</u>	<u>(6,873)</u>
Net current assets / (liabilities)		<u>64,837</u>	<u>91,484</u>	<u>156,321</u>	<u>138,787</u>
Total assets less current liabilities		<u>1,283,240</u>	<u>91,484</u>	<u>1,374,724</u>	<u>739,415</u>
TOTAL NET ASSETS		<u>1,283,240</u>	<u>91,484</u>	<u>1,374,724</u>	<u>739,415</u>
FUND BALANCES	17				
Unrestricted Funds					
General funds		64,837	-	64,837	58,151
Designated funds		<u>1,218,403</u>	<u>-</u>	<u>1,218,403</u>	<u>365,044</u>
		1,283,240	-	1,283,240	423,195
Restricted Funds		-	91,484	91,484	316,220
		<u>1,283,240</u>	<u>91,484</u>	<u>1,374,724</u>	<u>739,415</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

DANIEL BECKETT

Daniel Beckett - Lead Pastor

BRETT MICKELBURGH

Brett Mickelburgh - Treasurer

Date: 17-09-23

Date: 17/9/23

The notes on page 12-23 form part of these accounts.

GODMANCHESTER BAPTIST CHURCH
FOR THE YEAR ENDED 31 DECEMBER 2022
CASH FLOW STATEMENT

	Note	2022 £	2021 £
Cash flows from operating activities:			
<i>Net cash provided by/(used in) operating activities</i>	a	<u>268,288</u>	<u>76,271</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		7,627	3,338
Purchase of property, plant and equipment		(221,751)	(198,554)
<i>Net cash provided by/(used in) investing activities</i>		<u>(214,124)</u>	<u>(195,216)</u>
Change in cash and equivalents in the reporting period		<u>54,164</u>	<u>(118,945)</u>
Cash and equivalents at the beginning of the year	b	<u>137,061</u>	<u>256,006</u>
Cash and cash equivalents at the end of the year	b	<u>191,225</u>	<u>137,061</u>

Analysis of changes in net debt:

	At start of year £	Cash-flows £	At end of year £
Cash	137,061	54,164	191,225
Total net funds / (debt)	<u>137,061</u>	<u>54,164</u>	<u>191,225</u>

GODMANCHESTER BAPTIST CHURCH
FOR THE YEAR ENDED 31 DECEMBER 2022
NOTES TO THE CASH FLOW STATEMENT

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	635,309	48,067
Adjustments for:		
Depreciation charges and provisions for impairment	53,976	32,009
Dividends, interest and rents from investments	(7,627)	(3,338)
Gift of building at Stukeley - Grace Fellowship	(500,000)	-
(Increase)/decrease in stocks	(1,431)	15,024
(Increase)/decrease in debtors	16,391	(15,667)
Increase/(decrease) in creditors	71,669	176
Net cash provided by (used in) operating activities	<u>268,288</u>	<u>76,271</u>

Note b: Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank with immediate access	149,615	45,843
Notice deposits (with a term of three months or less)	40,107	90,842
Petty cash	1,502	577
Total cash and cash equivalents	<u>191,225</u>	<u>137,061</u>

GODMANCHESTER BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities, particularly its various ministry activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income represents income generated by the charity's assets and includes income from letting the charity's property and bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

GODMANCHESTER BAPTIST CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Expenditure on raising funds comprises the costs incurred on fundraising.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 (or it is an item of computer equipment close to this value) and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 20 to 50 years after taking account of the building's residual value
Furniture	Over 5 to 10 years
Equipment	Over 3 to 10 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value; stocks of goods donated for the charity's own use are valued at an estimate of their value to the charity.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

GODMANCHESTER BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	2022	2021
	£	£
Donations of cash and similar	248,541	214,700
Donations in kind (note 3a)	584,368	74,800
Government grants (note 3b)	-	3,000
Other grants receivable	188,864	69,484
Legacies received	11,448	-
Income tax recoverable	47,929	42,834
	<u>1,081,150</u>	<u>404,818</u>

a Donations in kind comprise:

	2022	2021
	£	£
Property donated:		
Property at Grace Fellowship	500,000	-
Goods donated for:		
Distribution to beneficiaries	84,368	74,800
	<u>668,736</u>	<u>149,600</u>

On 1 April 2022, the charity took possession of a property gifted to it by Little Stukeley Baptist Church (Grace Fellowship). This has been valued at £500,000.

Goods donated for distribution represents foodbank donations in kind received for onward distribution.

b Government grants comprise:

	2022	2021
	£	£
Grants for foodbank/ministries	-	3,000
	<u>-</u>	<u>3,000</u>

4 Income from charitable activities

	2022	2021
	£	£
Church ministries	5,301	1,679
Other income	124	116
	<u>5,425</u>	<u>1,795</u>

5 Income from other trading activities

	2022	2021
	£	£
Sale of items	1,430	280
	<u>1,430</u>	<u>280</u>

6 Investment income

	2022	2021
	£	£
Property letting	7,302	3,109
Bank interest	326	229
	<u>7,627</u>	<u>3,338</u>

GODMANCHESTER BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable expenditure

	2022 £	2021 £
a Costs incurred directly on specific activities		
Fundraising costs	243	925
Cost of goods sold	1,188	518
Salaries, travel and expenses ministers and foodbank	108,051	63,212
Gifts to speakers	-	165
Hospitality	3,619	1,880
Venue hire	5,204	10,627
Equipment hire	3,063	4,468
Literature	1,763	771
Events - other costs	860	154
Ministries - other costs	6,528	1,792
Subscriptions and professional fees	1,732	3,254
Miscellaneous charitable expenses	1,154	461
Foodbank, including stock purchased and donations in kind expensed	99,233	109,876
Subtotal	232,639	198,102
Gifts/Grants payable (note 7e)	69,212	41,219
	301,851	239,321
b Costs incurred on support & administration		
Governance costs		
Professional fees	10,045	6,734
Administration salaries	37,421	39,545
Conferences and training	692	2,400
Printing, postage, telephone, internet and stationery	10,718	12,048
Equipment expensed	2,022	2,708
Utilities	9,426	7,256
Repairs, maintenance & cleaning	29,922	16,240
Depreciation of tangible fixed assets	53,976	32,009
Insurance	4,251	3,904
Subtotal	158,473	122,842
Total expenditure	460,324	362,163

The fee payable to the independent examiner for was £3,180 (examination only), (2021: £3,600 - preparing and examining the accounts).

c Charitable expenditure split by activity - current year

	Fundraising costs £	Gifts/Grants £	Direct costs £	Support/ governance costs £	Total costs by activity 2022 £
Ministries	1,078	2,726	9,058	3,257	16,119
Events	-	-	1,947	-	1,947
Foodbank (note 16)	-	37,017	123,483	4,950	165,450
Oikodom	-	-	-	146	146
Church	354	29,469	96,720	150,121	276,663
	1,432	69,212	231,207	158,473	460,324

d Charitable expenditure split by activity - prior year

	Fundraising costs £	Gifts/Grants £	Direct costs £	Support/ governance costs £	Total costs by activity 2021 £
Ministries	391	311	2,217	60	2,979
Events	-	-	1,778	-	1,778
Foodbank (note 16)	-	8,667	128,376	3,660	140,703
Oikodom	925	-	-	-	925
Church	127	32,242	84,287	119,122	215,778
	1,443	41,219	196,659	122,842	362,163

GODMANCHESTER BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

e Gifts/Grants payable

	Institutions	Individuals	2022
	£	£	£
Gifts/Grants for UK and overseas mission	24,816	2,520	27,336
Gifts/Grants for the relief of poverty and advancement of health or saving of lives	35,386	6,490	41,876
	<u>60,202</u>	<u>9,010</u>	<u>69,212</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2021
	£	£	£
Gifts/Grants for UK and overseas mission	26,992	2,213	29,205
Gifts/Grants for the relief of poverty and advancement of health or saving of lives	7,882	4,132	12,014
	<u>34,874</u>	<u>6,345</u>	<u>41,219</u>

The charity's principal grants to institutions comprised:

	2022	2021
	£	£
Anglo Indian Concern	3,900	3,812
Baptist Union of Great Britain Home Mission Fund	8,520	8,337
Cornerstone Pregnancy Crisis Centre	1,710	1,507
Organisation working in Central Asia	4,725	4,470
Huntingdon Area Money Advice	3,207	2,007
Hope in Action	1,921	1,020
Medway D-CAF	-	1,008
Rehoboth Children's Homes (Philippines)	3,900	3,812
Thrive (Youth work)	-	1,980
HCAP	2,000	2,927
Tepee for Hope	-	1,440
GENr8	1,500	-
Rural Cambs Citizens Advice Bureau Ltd.	19,679	-
St Neots Foodbank	8,790	-
Grants to institutions for less than £1,000 each	350	2,553
	<u>60,202</u>	<u>34,874</u>

The charity has taken advantage of an exemption conferred by the Charities SORP and has not disclosed the names of some grant receiving institutions as they operate in territories where Christians are persecuted; the disclosure of this information would be prejudicial.

GODMANCHESTER BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2022	2021
	£	£
Gross wages and salaries	130,356	91,761
Social security	4,773	1,765
Pension costs	9,231	5,725
	<u>144,360</u>	<u>99,251</u>

The average monthly number of employees during the year was 4.7 (2021: 3.6). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022 £
Trustees:				
Daniel Beckett	28,084	-	3,069	31,154
Carolyn Keats	36,927	-	-	36,927
Ruth Blakey	22,778	-	1,987	24,765
				<u>92,846</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2021 £
Trustees:				
Daniel Becket	26,812	-	2,929	29,741
Carolyn Keats	9,168	-	-	9,168
Ruth Blakey	24,246	-	1,987	26,233
				<u>65,142</u>

Daniel Beckett and Carolyn Keats served as church leaders, and Ruth Blakey as administrator, and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £15,851 (2021: £15,773) in respect of the customary provision of accommodation to Daniel Beckett, who is a trustee, so that they could better perform their duties.

9 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for an agency working in central Asia administered by GBC on behalf of a church member and, in that capacity:

- a) received £950 (2021: £700) and paid £1050 (2021: £700)
- b) at the year end the charity owed £25 (2021: £75) to the central Asian mission agency.

GODMANCHESTER BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2022 £
Cost			
At 1 January 2022	876,482	49,054	925,536
Additions	713,817	7,934	721,751
Disposals/write offs	(7,698)	-	(7,698)
At 31 December 2022	<u>1,582,601</u>	<u>56,988</u>	<u>1,639,589</u>
Accumulated depreciation			
At 1 January 2022	332,127	42,782	374,909
Charge for the year	49,333	4,643	53,976
Eliminated on disposal/write off	(7,698)	-	(7,698)
At 31 December 2022	<u>373,761</u>	<u>47,425</u>	<u>421,187</u>
Net book value			
At 31 December 2022	<u>1,208,840</u>	<u>9,563</u>	<u>1,218,403</u>
At 31 December 2021	<u>544,355</u>	<u>6,273</u>	<u>550,628</u>

On 1 April 2022, the charity took possession of a property gifted to it by Little Stukeley Baptist Church (Grace Fellowship). This has been valued at £500,000.

11 Stock

	2022 £	2021 £
Donated goods		
For distribution to beneficiaries	14,949	13,519
	<u>14,949</u>	<u>13,519</u>

Foodbank donations in kind (received, expensed and held at year-end) are valued at the Trussell Trust's indicative valuation of £1.75/kg.

12 Debtors

	2022 £	2021 £
Falling due within one year:		
Tax recoverable	5,906	42,834
Other debtors	1,677	347
Prepayments and accrued income	21,107	1,900
Total debtors	<u>28,690</u>	<u>45,081</u>

13 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	149,615	45,843
Notice deposits (with a term of three months or less)	40,107	90,642
Petty cash	1,502	577
	<u>191,225</u>	<u>137,061</u>

14 Creditors: liabilities falling due within one year

	2022 £	2021 £
Trade creditors		
Taxation and social security	2,512	2,554
Other creditors (note 9)	25	75
Accruals	6,996	4,244
Deferred income	69,010	-
	<u>78,543</u>	<u>6,873</u>

GODMANCHESTER BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15 Pension commitments

Summary of pension contributions payable for year:

The charity's pension contributions were as follows

	2022	2021
	£	£
to defined contribution pension schemes	9,231	5,725
	<u>9,231</u>	<u>5,725</u>

Summary of pension liabilities at the year end:

The charity's pension liabilities at the end of the year were as follows:

	2022	2021
	£	£
in respect of defined contribution pension arrangements	459	244
	<u>459</u>	<u>244</u>

16 Foodbank Fund

	2022	2021
	£	£
Income		
Donations of cash and similar	44,095	33,045
Donations in kind	84,368	74,800
Government grants	-	3,000
Grants	43,830	6,800
Income tax recoverable	3,491	2,372
Investment income	88	114
	<u>175,873</u>	<u>120,131</u>
Expenditure		
Gifts/grants	6,841	8,667
Food distributed to beneficiaries	91,189	98,201
Recipe card project grant projects/Easter meals projects, warm hub project	5,727	9,910
Trussell Trust grant projects including salary allocated	34,107	-
Other direct costs including salary, storage costs and vehicle lease	22,635	20,265
Support/administrative costs	4,950	3,660
	<u>165,450</u>	<u>140,703</u>
Net income /net (expenditure)	<u>10,423</u>	<u>(20,572)</u>

GODMANCHESTER BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Fixed Assets Fund	356,383	500,000	(53,976)	415,996	-	1,218,403
Buildings	-	7,752	(39,406)	31,654	-	-
Children	40	340	(423)	43	-	-
Friday Night Project	2,504	2,248	(1,438)	(3,314)	-	-
Littlefoot	2,774	-	(78)	(2,695)	-	-
Major Events	460	2,404	(1,947)	(917)	-	-
Targeted Ministry	2,059	3,456	(2,277)	(3,238)	-	-
Youth	607	98	(321)	(384)	-	-
Youth Residential Trips	217	440	(556)	(101)	-	-
	<u>365,044</u>	<u>516,737</u>	<u>(100,422)</u>	<u>437,043</u>	<u>-</u>	<u>1,218,403</u>
<i>General Unrestricted Funds</i>	58,151	194,538	(183,281)	(4,571)	-	64,837
Total Unrestricted Funds	<u>423,195</u>	<u>711,276</u>	<u>(283,703)</u>	<u>432,472</u>	<u>-</u>	<u>1,283,240</u>
<i>Restricted Funds</i>						
Encouragement	789	-	-	-	-	789
Foodbank	70,320	175,873	(165,450)	(4,414)	-	76,330
Littlefoot	16	-	(17)	1	-	-
Mission	225	-	(225)	-	-	-
Oikodom	239,998	188,471	(146)	(428,322)	-	-
Refugee Project	1,435	650	(519)	-	-	1,567
Youth	3,437	216	(383)	-	-	3,271
Community Sponsorship	-	19,148	(9,883)	263	-	9,529
	<u>316,220</u>	<u>384,358</u>	<u>(176,621)</u>	<u>(432,472)</u>	<u>-</u>	<u>91,484</u>
Aggregate of funds	<u>739,415</u>	<u>1,095,633</u>	<u>(460,324)</u>	<u>-</u>	<u>-</u>	<u>1,374,724</u>

The transfers referred to above were made for the following reasons:

- The transfers relate primarily to the transfer of the Oikodom project to Fixed assets on its completion.
 - Other transfers represent fixed assets purchased and transferred from the general fund and Foodbank fund. Also foodbank costs reimbursed to the general fund. The profits of funds raised at an event were transferred to the Community Sponsorship Fund.
- Leadership Team confirmed the transfer of the balance on most discretionary funds to general.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2022 £
Tangible fixed assets	-	1,218,403	-	1,218,403
Stock	-	-	14,949	14,949
Debtors	7,681	1,194	19,815	28,690
Cash at bank and in hand	63,746	977	126,502	191,225
Creditors falling due within one year	(6,590)	(2,171)	(69,782)	(78,543)
	<u>64,837</u>	<u>1,218,403</u>	<u>91,484</u>	<u>1,374,724</u>

GODMANCHESTER BAPTIST CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Fixed Assets Fund	384,081	-	(32,009)	4,310	-	356,383
Buildings	60,000	2,815	(10,029)	(52,786)	-	-
Children	251	-	(211)	-	-	40
Friday Night Project	2,477	833	(806)	-	-	2,504
Littlefoot	2,774	-	-	-	-	2,774
Major Events	1,563	675	(1,778)	-	-	460
Targeted Ministry	1,898	640	(479)	-	-	2,059
Youth	1,286	35	(714)	-	-	607
Youth Residential Trips	217	-	-	-	-	217
	<u>454,547</u>	<u>4,998</u>	<u>(46,026)</u>	<u>(48,476)</u>	<u>-</u>	<u>365,044</u>
<i>General Unrestricted Funds</i>	<u>86,302</u>	<u>181,289</u>	<u>(173,740)</u>	<u>(35,700)</u>	<u>-</u>	<u>58,151</u>
<i>Total Unrestricted Funds</i>	<u>540,849</u>	<u>186,287</u>	<u>(219,766)</u>	<u>(84,176)</u>	<u>-</u>	<u>423,195</u>
<i>Restricted Funds</i>						
Encouragement	787	313	(311)	-	-	789
Foodbank	96,716	120,131	(140,703)	(5,824)	-	70,320
Littlefoot	16	-	-	-	-	16
Mission	50	175	-	-	-	225
Oikodom	48,283	102,640	(925)	90,000	-	239,998
Refugee Project	1,210	684	(458)	-	-	1,435
Youth	3,437	-	-	-	-	3,437
	<u>150,499</u>	<u>223,943</u>	<u>(142,398)</u>	<u>84,176</u>	<u>-</u>	<u>316,220</u>
<i>Aggregate of funds</i>	<u>691,348</u>	<u>410,230</u>	<u>(362,163)</u>	<u>-</u>	<u>-</u>	<u>739,415</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Tangible fixed assets	-	356,383	194,244	550,628
Stock	-	-	13,519	13,519
Debtors	34,601	347	10,133	45,081
Cash at bank and in hand	29,836	8,314	98,910	137,061
Creditors falling due within one year	(6,287)	-	(587)	(6,873)
	<u>58,151</u>	<u>365,044</u>	<u>316,220</u>	<u>739,415</u>

GODMANCHESTER BAPTIST CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Designated funds

Fixed Assets Fund	the value of property and equipment in use and owned by the church
Buildings	money designated for building development and rental income
Children	funds set aside for children's work, including summer holiday clubs
Friday Night Project	funds set aside for this youth project
Littlefoot	funds set aside for the parent/toddler group
Major Events	funds set aside for major church events, including the church weekend
Targeted Ministry	funds set aside for specific ministries aimed at particular groups, such as seniors
Youth	funds set aside for youth work
Youth Residential Trips	funds set aside for youth residential activities

Restricted funds

Encouragement	funds given for practical help to those in need
Foodbank	grant funding and other donations given for the Foodbank project
Littlefoot	funds given specifically towards this parent/toddler group's activities
Mission	funds given for various mission activities
Oikodom	funds given for the Oikodom building project
Refugee Project	support given towards the refugee family sponsored by the church
Youth	grant funding received for youth work
Community Sponsorship Fund	

18 Operating lease commitments

The charity has an operating lease for a van used by the Foodbank. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2022 £	2021 £
Payments falling due:		
Within one year	2,026	2,026
Between one and five years	338	338
	<u>2,363</u>	<u>2,363</u>

During the year the charity was charged £2,114 (2021: £2,561) for its operating lease. The lease was extended for a further year.

19 Capital commitments

	2022 £	2021 £
Contracted for but not provided for by the balance sheet date	<u>-</u>	<u>189,895</u>

This relates to building contracts for the Oikodom project, which was completed in 2022.

20 Transactions with related parties

During the year the charity:

- a) received donations totalling £66,467 (2021: £26,685) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) received loans from a trustee totalling £10,528.06 in June 2022 in relation to the Oikodom project which were repaid following the receipt of grants in relation to the project in July 2022.

Except as disclosed in note 8 'Analysis of staff costs', there have been no other transactions with related parties during the year.

GODMANCHESTER BAPTIST CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds				Total
		General	Designated	Restricted		2022
		2022	2022	2022	£	£
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	193,791	503,306	384,053		1,081,150
Charitable activities	4	425	4,785	216		5,425
Other trading activities	5	85	1,345	-		1,430
Investments	6	237	7,302	88		7,627
Total income and endowments		194,538	516,737	384,358		1,095,633
EXPENDITURE ON:						
Charitable activities:	7	183,281	100,422	176,621		460,324
Total Expenditure		183,281	100,422	176,621		460,324
Net income/(expenditure)		11,257	416,316	207,736		635,309
Transfers between funds	17	(4,571)	437,043	(432,472)		-
Net movement in funds		6,686	853,359	(224,736)		635,309
Reconciliation of funds:						
Total funds brought forward		58,151	365,044	316,220		739,415
Total funds carried forward	17	64,837	1,218,403	91,484		1,374,724
		Unrestricted funds				Total
		General	Designated	Restricted		2021
		2021	2021	2021	£	£
		180,554	435	223,829		404,818
		217	1,578	-		1,795
		110	170	-		280
		408	2,815	114		3,338
		181,289	4,998	223,943		410,230
		173,740	46,026	142,398		362,163
		173,740	46,026	142,398		362,163
		7,549	(41,027)	81,545		48,067
		(35,700)	(48,476)	84,176		-
		(28,151)	(89,503)	165,721		48,067
		86,302	454,547	150,499		691,348
		58,151	365,044	316,220		739,415

