Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Charity registration number: 1159416

Vine Baptist Church

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Vine Baptist Church

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner’s Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Vine Baptist Church

Reference and Administrative Details

Trustees

Rev Andrew Diaper
Martin Palmer
Hazel Elliot
Jenny Longthorne (appointed 23 March 2025)
Tung Wai Ally Leung (appointed 23 March 2025)
Gordon Leung (appointed 22 March 2026)
Jo Playfoot (appointed 22 March 2026)

Principal address

Vine Baptist Church
Park Lane
Sevenoaks
Kent
TN13 3UP

Charity Registration Number

1159416

Independent Examiner

Russell Joseph FCA
Bourner Bullock
Chartered Accountants
114 St Martins Lane
Covent Garden
London
WC2N 4BE

Website: **www.vinebaptistchurch.org.uk**

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Vine Baptist Church

Trustees' Report

The Trustees present their report along with the financial statements on page 8 to 15 of the Charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 10-12 and comply with the Trust Deed, Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (2nd edition, effective January 2019)('Charities SORP').

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

The Trustees who served during the year were as follows:

Pastor Andrew Diaper	Chair
Hazel Elliott	Pastoral Care Ministry Leader and Secretary
Martin Palmer	Mission Ministry Leader and Treasurer
Jenny Longthorne	Safeguarding (appointed 23 March 2025)
Tung Wai Ally Leung	Youth (appointed 23 March 2025)
Gordon Leung	Trustee (appointed 22 March 2026)
Jo Playfoot	Trustee (appointed 22 March 2026)
Baptist Union	Custodian Trustee

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

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

Chairman's Report

Six years ago, I sat on my very first morning in the office and, with coffee in hand, wrote a Pastor's Report for the 2020 AGM. Being brand new to the church, it was quite a challenge to reflect on the previous year, and so I spent much of the time looking to the year ahead. In the end, we had to postpone the AGM until much later in the year due to a global pandemic, but the word God gave me on that very first morning I still hold dear.

'Now the Lord is the Spirit, and where the Spirit of the Lord is, there is freedom. And we all, who with unveiled faces contemplate the Lord's glory, are being transformed into His image with ever-increasing glory, which comes from the Lord, who is the Spirit.' 2 Corinthians 3:17-18

It's an amazing promise of God in the scriptures, that if we seek freedom, then we are to seek God's Spirit in our lives. And so, for this 2026 AGM Pastors Update, I want to look back over the last year at where we have seen God's Spirit of freedom, and where we've seen each other being 'transformed into His image', and then look ahead to the next year, and our hopes and dreams for another year spent walking with God in freedom and transformation.

Firstly, in our worship over the last year, I've had a growing sense of God's Spirit of freedom. More and more, I'm aware of my own freedom in worship, but also the freedom with which others appear

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

to entering into worship. A particular highlight for me personally has been the way in which our children and young people have begun taking a more active role in leading and engaging in worship; I know God delights in this even more than I do!

This freedom appears to be appreciated by others also, and our congregation has been growing in number over the last year. We've recently had to increase the number of chairs in the Sanctuary, and increase our Communion supplies to keep up with the numbers.

More importantly, from my perspective, however, is the freedom with which we have been delving into the Scriptures. Our teaching series have gone through subjects such as 'Hebrew Names of God', 'Faith & Art', 'The 12 Apostles', 'Paul in Prayer', and we're currently in the midst of our 'God of all Things' Lent book series. I know that reading isn't everyone's cup of tea, but I've been blessed to hear and see the growth in so many of us as we read and focus together every day on the same subject.

Another area where I've been blessed to see God's Spirit of freedom is in our midweek groups. The Youth Work on a Friday night continues to grow, as do the groups on a Sunday and Little Feet on a Wednesday. Equally encouraging is the freedom expressed at the Tuesday Wellbeing Centre, where people are gathered in from all backgrounds and abilities, sharing, reflecting and doing life together. There has been a palpable shift from the Church Centre being a place to visit, to a place where people feel free to belong.

The year hasn't been without its challenges, however. Both Mick Brown and Sonia Pearson went home to their Heavenly Father recently, and we feel the loss of them deeply. I know that there are many others in the fellowship dealing with similar bereavements, aches, hurts and physical & mental health crises. One of the areas of growth I long to see at VBC is that we might grow and experience God's freedom in how we prayerfully support one another. In the coming weeks and months, I hope you'll notice a more active Prayer Ministry Team on Sunday mornings, and if you'd like to know more about how to possibly get involved in that, please reach out.

This year, we've also been blessed to be joined by Jo Playfoot on the Ministry Team. It's exciting to be a Pastor of a church where a Minister-in-Training is called, and my prayer is that we will be able to create a loving and supportive environment for Jo. Please do show her your love and hospitality!

But finally, when I look back over the last year and pray about the coming year, I simply find myself praying "Lord, more please!" More blessings like the baptisms of Zed and Beckie. More quality times like the Big Church Festival. More times of prayer like the 24 hours of Prayer in June. More examples of love and support like the thousand different ways it's been expressed. More chances to share the Gospel with our community. More Lord! Not because we want to feather our own nest, but because we long to experience His Spirit of freedom in our lives together. This is my prayer, and I hope it becomes yours too.

With love and blessings

Pastor Andrew

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Vine Baptist Church

Trustees' Report

Secretary's report

My first full year as Church Secretary has been interesting, sometimes challenging, but a joy to be serving God and Vine Baptist Church in this way. My thanks go to Pastor Andrew and Fiona for their support and encouragement at all times.

As a leadership, we review the Church Membership roll each year as we come to the AGM. We have had the pleasure of welcoming 6 new members since March 2025 to our fellowship and there are now 60 members on the membership roll. We sadly lost 2 members: Mick Brown, who has recently passed to glory. We miss his quiet presence and sense of humour and continue to hold Jennifer in our prayers. Bettina Sands withdrew her membership as the family were planning a move to Sussex to be near her daughter. Bettina served VBC so well with her organisational skills in the kitchen and her tasty baking treats. She was a willing volunteer in many other areas. We wish her and her family many blessings in the future.

The Leadership Team consists of:-

Pastor Andrew Diaper, Ally Leung (Children and Family worker), Hazel Elliott (Church Secretary), Jennie Longthorne (Safeguarding), Jo Playfoot (Minister in Training) & Martin Palmer (Treasurer).

When Jennie was welcomed into the leadership last year, for 3 years, there was a proviso for her standing down after 1 year. Jennie feels she would like to continue until the summer before she makes a decision about this.

There is a real need for more leaders too. There are vacancies for Pastoral care and Prayer ministry. Please give your prayerful consideration for who might be able to fill these.

The staff now consists of:- Pastor Andrew, Fiona Murray, Colin London-Latter, Ally Leung and Jo Playfoot.

We have fulfilled all our obligations concerning safeguarding and to the Charity Commission. All policies are reviewed and updated on a regular basis and are filed in the Church Office. Appropriate training takes place if required.

We are in partnership with SEBA (South Eastern Baptist Association) BUGB (Baptist Union of Great Britain), BMS World Mission and Trinity School (of which Pastor Andrew serves as Chair of Directors of SCET - Sevenoaks Churches Education Trust).

I have regular communication with both SEBA and BUGB regarding training days, Partners in Mission and weekly prayer requests and news for all Baptist churches in the South East. It is good to hear what is going on in the other churches and to be able to pray for their specific needs.

It has been a full and exciting year at VBC as Pastor Andrew has encouraged us to fix our eyes on Jesus. Some of the highlights include:

- Running an Alpha Course which resulted in Becky being baptised along with Zed. A really joyous occasion.

- 24 hours of prayer.

- Maundy Thursday celebration with the Lifegroups gathering together to share a meal and take Communion.

- Little Feet, growing in numbers and deepening relationships.

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Vine Baptist Church

Trustees' Report

- Wellbeing Centre going from strength to strength with a growing interest in the focus/meditation time.

- A summer Basecamp was well attended.

- Basecamp for 7-11 year-olds and now Summit for 12 year-olds upwards.

- Our youth leading the Nativity service.

- Carol service at the Vine Bandstand on Christmas Eve. This was very well attended by the community even though gale force winds were blowing.

- Jo Playfoot's induction as Minister in training.

All these activities have needed your help and I would like to take this opportunity to thank all our volunteers. There is an ongoing need especially as our youth are growing in number. Please consider giving your help, if only occasionally, to this ministry.

I would also like to thank Colin and Fiona for keeping everything at VBC running smoothly and to Pastor Andrew for bringing God's word to us and challenging us to be Jesus' hands and feet in our community. I hope that together we will continue to seek God in prayer.

Hazel Elliot - Church Secretary

Treasurer's Report

I am pleased to announce the addition of Gordon Leung to our finance team; and we are currently working together to bring Gordon up to speed with our QuickBooks accounting system.

Although income is up, the main highlight of the year is that expenditure is also up substantially. However, we have still managed to end the year with a small surplus.

There has been a very large revaluation on the investment property in the year.

Martin Palmer – Treasurer

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Vine Baptist Church

Trustees' Report

Reserves policy

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

Statement of trustees' responsibilities

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

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

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

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

Signed by:
Martin Palmer
C52FCE002C76433...

Martin Palmer - Treasurer

Date: 30/10/2026

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Vine Baptist Church

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

I report to the trustees on my examination of the financial statements of Vine Baptist Church ('the charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

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

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

DocuSigned by:
Russell Joseph
.....
954A893767E8459...

Russell Joseph FCA
Bourner Bullock
Chartered Accountants
114 St Martins Lane
Covent Garden
London
WC2N 4BE

Date: 30/10/2026

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Vine Baptist Church

Statement of Financial Activities for the Period Ended 31 December 2025 (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Designated funds £	Restricted Funds £	Total funds 2025 £	Total funds 2024 £
Income from						
Voluntary Income	2	67,368	10,758	6,962	85,088	74,350
Charitable activities	3	12,724	-	-	12,724	8,267
Investment income	4	18,050	-	-	18,050	18,000
Other income		2,298	-	-	2,298	2,702
Total Income		100,440	10,758	6,962	118,160	103,319
Expenditure on:						
Church activities	5	99,841	10,778	6,962	117,581	188,857
Total Expenditure		99,841	10,778	6,962	117,581	188,857
Net income/ (expenditure)		599	(20)	-	579	(85,538)
Revaluation		-	-	821,547	821,547	-
Net movement in funds		599	(20)	821,547	822,126	(85,538)
Reconciliation of funds						
Total funds brought forward	12	62,506	3,075	3,676,101	3,741,682	3,827,220
Total funds carried forward	12	63,105	3,055	4,497,648	4,563,808	3,741,682

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

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Vine Baptist Church Sevenoaks

(Charity number: 1159416)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	8	3,537,648	3,537,648
Fixed asset investments	9	1,000,000	178,453
		4,537,648	3,716,101
Current assets			
Debtors	10	-	18,233
Cash at bank and in hand		77,310	57,348
		77,310	75,581
Creditors: Amounts falling due within one year	11	51,150	50,000
Net current assets		26,160	25,581
Net assets		4,563,808	3,741,682
Restricted funds	12	4,497,648	3,676,101
Unrestricted funds	12	63,105	62,506
Designated funds	12	3,055	3,075
Total funds		4,563,808	3,741,682

The financial statements were approved by the trustees, and authorised for issue on 30/10/2026 and signed on their behalf by:

Signed by:
Martin Palmer
C52FCE002C76433...

M Palmer

(Treasurer)

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Basis of preparation

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Second Edition)'rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

Going concern

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

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

Charitable funds

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

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

Income

Donations

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

Charitable activities

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

Investment income

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

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Expenditure

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

Charitable activities

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

Support costs

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

Governance costs

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

Taxation

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

Financial instruments

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

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

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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

Tangible fixed assets

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

Investment property

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

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Debtors

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

Cash and cash equivalents

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

Creditors

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

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

Foreign currency transactions and balances

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

Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The trustees consider that the only significant judgement relates to the valuation of the investment property.

2 Income from donations

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Weekly offering	13,001		2,019	15,020	13,195
Standing orders offering	42,082	10,758	4,943	57,783	48,045
Gift aid recovery	12,285		-	12,285	11,900
Building fund donations	-	-	-	-	1,210
	67,368	10,758	6,962	85,088	74,350

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

3 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2025 £	Total 2024 £
Use of premises	12,724	-	-	12,724	8,267
	12,724	-	-	12,724	8,267

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2025 £	Total 2024 £
Bungalow rent	18,050	-	-	18,050	18,000
	18,050	-	-	18,050	18,000

5 Expenditure on church activities

	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2025 £	Total 2024 £
Ministry	57,389	-	-	57,389	54,780
Mission	-	6,962	-	6,962	5,288
Upkeep of Church premises	23,649	-	-	23,649	98,583
Social & Youth Work	2,425	-	10,778	13,203	14,221
Support costs (Note 5.1)	16,378	-	-	16,378	15,985
Total	99,841	6,962	10,778	117,581	188,857

5.1 Support costs

	Unrestricted Funds £	Designated Funds £	Total Funds 2025 £
Wages and salaries	15,732	-	15,732
Payroll fees	646	-	646
	16,378	-	16,378

6 Trustees remuneration, expenses and donations

Tung Wai Ally Leung received remuneration in respect of her role as Youth and Families worker amounting to £8,889 (2024 - £nil).

Andrew Diaper received remuneration in respect of his role as Pastor of £35,803 (2024 - £34,662).

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

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Andrew Diaper received reimbursed expenses of £5,980 (2024 - £4,663)

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

During the year the trustees made unrestricted donations to the charity amounting to £10,900 (2024 - £8,000).

7 Staff numbers

During the year, the average monthly headcount employed by the Charity was 4 (2024 – 3).

During the year, the total wage cost came to £60,424 (2024 - £53,538).

The charity did not have any employees with wages exceeding £60,000 (2024 – 0).

8 Tangible fixed assets

	Land & Buildings £	Total 2025 £
Cost or valuation		
At 1 January 2025	3,537,648	3,537,648
Revaluation		
At 31 December 2025	3,537,648	3,537,648
Depreciation and impairment		
At 1 January 2025	-	-
Depreciation charged in the year	-	-
At 31 December 2025	-	-
Carrying amount		
At 31 December 2025	**3,537,648**	**3,537,648**
At 31 December 2024	3,537,648	3,537,648

The insured value of the church and manse is £7,105,248.

9 Fixed asset investment property

	Land & Buildings £	Total 2025 £
Cost or valuation		
At 1 January 2025	178,453	178,453
Revaluation	821,547	821,547
At 31 December 2025	1,000,000	1,000,000
Investment Property		
At 31 December 2025	**1,000,000**	**1,000,000**

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

At 31 December 2024	178,453	178,453

10 Debtors

	Total 2025 £	Total 2024 £
Other debtors	-	18,233
	-	18,233

11 Creditors: amounts falling due within one year

	Total 2025 £	Total 2024 £
Members loans	50,000	50,000
Other creditors	1,150	-
	51,150	50,000

12 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General fund	62,506	100,440	(99,841)	63,105
	62,506	100,440	(99,841)	63,105
Restricted funds				
Mission	-	6,962	(6,962)	-
Revaluation Reserve	3,676,101	821,547	-	4,497,648
	3,676,101	828,509	(6,962)	4,497,648
Designated funds				
Legacy	3,075	10,758	(10,778)	3,055
Manse	-	-	-	-
	3,075	10,758	(10,778)	3,055
	3,741,682	**939,707**	**(117,581)**	**4,563,808**

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

Restricted funds:
To support missionaries as agreed by the trustees
To perform revaluations on investment properties within the year.

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

Docusign Envelope ID: 20E27140-20F8-8DFA-81D3-35B14110C38F

Unrestricted funds:

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