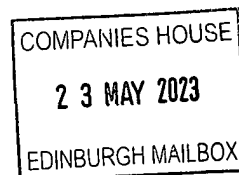


BELLEVUE CHAPEL EVANGELICAL CHURCH

Company Number: SC 487127

Charity No: SC 003330



**ANNUAL REPORT
OF THE DIRECTORS
FOR THE YEAR 28TH FEBRUARY 2023**

TUESDAY



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Bellevue Chapel Evangelical Church

Report of the Directors for the year ended 28th February 2023

The directors (who are also known as the trustees) have pleasure in presenting their report and the financial statements of the Company for the period ended 28th February 2023.

Reference & Administration details

- **Registered name:** Bellevue Chapel Evangelical Church
- **Company Registration Number:** SC487127
- **Charity Registration Number:** SC003330
- **Registered Office:** Bellevue Chapel, Rodney Street, Edinburgh, EH7 4EL
- **Tel.:** 0131 557 9689 **Email:** contact@bellevuechapel.org
- **Web:** www.bellevuechapel.org

Names of directors:

- George Campbell (Chair)
- John Mair
- Christiaan Hofstra (resigned 16 September 2022)
- Ewen McDonald (Secretary)
- Kenneth Knowles
- Alan Paterson
- Rowan Parks

Employees

- **Community Pastor:** Joshua Luke (appointed 14 November 2022)
- **Administrator:** Rachel Walford (appointed 21 November 2022)
- **Minister in Training:** Alex Warren

Names and Addresses of Advisers:

- **Bankers -** Bank of Scotland, Edinburgh, Barnton Branch, 564 Queensferry Road, EH4 6AT
- **Solicitors -** Balfour & Manson, 54-66 Frederick Street, Edinburgh, EH2 1LS
- **Independent Examiner –** Alison Glass, AG Accounting, 167 Curriehill Castle Drive, Balerno, EH14 5TD

Bellevue Chapel Evangelical Church

Report of the Directors (continued)

Structure, Governance & Management

Nature of Governing Documents:

- Bellevue Chapel's founding documentation was the 1929 "Trust Deed" incorporating the transfer of the property title to the then trustees from the German Lutheran church who had previously owned the chapel building. The Charity set up a company limited by guarantee on 19th September 2014, which is registered in Scotland. With effect from 29th February 2016 the activities of the charity were transferred to the new company with its own Articles of Association.

Recruitment of Directors

- The Elders shall be the Directors of the company.
- The Elders may at any time assume any other person who they consider suitable to become an Elder provided they meet the requirements contained in the Articles of Association of the Company.
- An Elder must be a professing Christian substantially in accordance with the basis of faith and practice promulgated by the church from time to time.
- The office of Elder is relinquished if the Elder resigns, dies, ceases to reside in the locality, becomes affiliated with another church fellowship or ceases to be a member of the church for any reason, or for other reasons as detailed in the Articles of Association of the Company.

Induction and training of Directors:

- New Directors are:
 - Provided with and required to abide by the guidance in the document "Guidance for Charity Trustees" issued by the Office of the Scottish Charity Regulator (OSCR). On an annual basis or on notification from OSCR the currency of the issued document is verified.
 - Instructed in the structures and roles within the church.
 - In combination with the guidance provided above, briefed on the legal duties required of them as Directors including compliance with the relevant charity's legislation and the protection of vulnerable people.
- All Directors are:
 - Required to read the updated versions of the "Guidance for Charity Trustees" as described above.
 - Required to keep abreast of developments relating to church trustees through the network of contacts and support ministries e.g. "The Evangelical Alliance" and "Stewardship Services".

Bellevue Chapel Evangelical Church

Report of the Directors (continued)

Functions of the Directors

The Directors have sole responsibility for:

- The governance of Bellevue Chapel.
- The management of Bellevue Chapel.
- The activities of Bellevue Chapel and its office bearers.
- Achieving the aims of Bellevue Chapel as set out in the Articles of Association.
- Accounting

Under Company law and legislation relating to charities in Scotland, the Directors are required to prepare accounts for each financial year which show a true and fair view of the state of affairs of the Company and of the surplus or deficit for that year and which have been properly prepared from and are in agreement with the accounting records of the Company and comply with relevant disclosure regulations. In preparing those accounts the Directors are required to select suitable accounting policies and apply them consistently; observe the methods and principles of the Charities SORP; make suitable judgments and estimates that are reasonable and prudent; follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts; and prepare accounts on the going concern basis unless it is inappropriate to presume that the Company will continue its activities.

- Management and Financial Controls

The Directors are required to act in accordance with the framework of Company and Charity law. They are responsible for supervising all aspects of church life as well as for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the accounts comply with the requirements of Section 44 of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Church and to prevent and detect fraud and other irregularities.

- Ensuring that the teaching of the church continues to comply with the Articles of Association.
- Signing off the accounts of the company.
- Ensuring that accounting conventions and financial policies are consistent with good charity governance principles.
- Ensuring appropriate levels of public liability insurance are maintained.
- Appointing and employing staff members.
- Ensuring that appropriate formal policies are in place consistent with identified risk areas. E.g., Bellevue has rigorously applied and documented Safeguarding and Food Hygiene policies.
- Meetings

The Elders aim to meet monthly, but one third of the Directors may request the convening of a meeting at any time should circumstances require it. In practice the

Bellevue Chapel Evangelical Church

Report of the Directors (continued)

Elders usually meet twice monthly: once on a Wednesday evening and once on a Sunday morning. The Sunday morning meeting has a particular focus on Bible study and prayer.

Decision making is generally on a consensus basis, but should a vote be required the chairman may employ his casting vote in the event of an even split. The current quorum is 50% of the Elders.

Risk Management:

- Risks are identified as part of normal business and evaluated for impact, likelihood and legislative context.
- The Directors establish and monitor policies or procedures relating to:
 - “Protection of Vulnerable Groups” – e.g., compliance with Disclosure Scotland requirements.
 - Food safety – all food preparation undertaken under the auspices of the church is required to be by certified hygiene-trained individuals.
 - Public safety – the building is maintained to a high standard and regularly inspected to ensure the fabric is secure. Public liability insurance is maintained at an appropriate level.
 - It is our policy to ensure compliance with best practice by employing third party expertise where possible. E.g., Stewardship Services handle all our payroll tasks and provide regular advice on the conduct of charities contextualizing that provided from other sources.

Objectives and Activities

The Articles of Association define the overall objectives of the charity as follows:

- The advancement of the Christian faith primarily in Edinburgh and throughout Scotland and the rest of the world by all means consistent with the teachings of the Bible including worship, communion, mission, prayer, witness, education, community service and the support of agencies and individuals and other charitable organizations involved in Christian work, and relief of poverty or other social needs.
- Membership at 28th February 2023: 124 (2022: 127)

The strategic initiatives associated with this overall goal are as follows:

Local ministries - Sustaining and developing Bellevue’s service and outreach within the Broughton area and to the neighbours, contacts and friends of the members.

World Mission - The sustaining and development of Bellevue’s engagement with the “proclamation of the Gospel” throughout the world; showing the love of Christ by word and deed.

Bellevue Chapel Evangelical Church

Report of the Directors (continued)

Activities

- The regular Bellevue Chapel church-centred activities are:

Sunday	All Age Service in Bellevue Chapel, Children's Work & Youth Groups, Prayer Meeting, Bible Study with Communion, Young People's Lunch, Church & Community Lunch*
Monday	Christians Against Poverty*, Christianity Explored*
Tuesday	Ladies Coffee Morning, Prayer and Fellowship meeting, Home Group
Wednesday	Bellevue Running Group
Thursday	Mums Alive Bible Study *, Youth Groups, Home Groups*, Ladies Book Group*, Community Bible Studies*
Friday	Youth Groups*

(* Not weekly)

Following the end of the restrictions imposed as a result of the COVID-19 pandemic, we have continued to livestream our Sunday morning and evening services. We have received positive feedback from a number of people outside the church fellowship who have found this to be a blessing.

Some 2022/2023 Highlights

- We are grateful for the work of our staff team and many volunteers who have continued to sustain the work of the church in what have been challenging circumstances due to Covid.
- The staff team has changed significantly with Christiaan Hofstra leaving his role as pastor, Josh Luke joining as Community Pastor and Rachel Walford taking up the role of Administration and Communications, Annemarie Douglas having left that role. Alex Warren continues part time as Minister in Training and Fiona McPhail continues to operate as part of the staff team on a voluntary basis and she leads a small pastoral care group who provide and coordinate pastoral care to many in the Church.
- World Mission
 - We continued to give significant financial support to our mission partners over the past year, and supported a range of missionary organizations and individuals, based both in the UK and overseas.
 - David & Emma Craig continue their development work in Uganda supporting agriculture and craft development activity; Michael G has moved back to Asia where he is involved in mission activity; Paul McLoughlan continues his work with 20Schemes, now in Glasgow, and Susan Gnadou Zabo (nee Buchan) continues to work amongst students in Paris and across France.
- Local Ministries
 - Our Christians Against Poverty courses are continuing to meet a social need. They provide support, advice and techniques for the management of personal finances. This is of particular practical help to those in the neighbourhood experiencing issues with debt but useful to all. In addition, and partnering with other Edinburgh churches, individual church members have acted as befrienders to those with serious debt problems.
 - Christianity Explored and Hope Explored courses have been run both on-line and in person and have seen good interest from the local community.

Bellevue Chapel Evangelical Church

Report of the Directors (continued)

- This year has seen people continuing to seek to serve God and the community through the Care Van ministry in cooperation with Bethany Christian Trust and Edinburgh City Mission. For the homeless people the care van is a welcome arrival with its supplies of rolls, hot soup, blankets etc.
- We have also been part of the catering team supporting the work of the Bethany Welcome Shelter, which has been particularly important during the pandemic.
- We were delighted to have had our church open for our Christmas celebrations, welcoming many from our local community to celebrate the birth of Jesus. We were also able to provide literature around our community relating to the Christmas message.
- The church was privileged to be able to support the students in the nearby Beaverbank Halls of residence by providing support welcome packages and literature relating to Christmas and Easter.
- A Wednesday evening running group has been established to enable those in the local community to come together for a weekly run combined with friendship.
- In addition to these specific initiatives there are regular ministries to benefit, young and old, male and female running throughout the year.

Looking Forward

- We seek God's continuing blessing on our two strategic initiatives.
- World Mission – To encourage and support all our mission partners as they review their overseas service and seek to understand what God would have them do in the future. To support and develop local and international ministries and support those of our fellowship who seek to do short term service both here and abroad.
- Local ministries
 - A key emphasis will be developing the gifts of all in the service of both church and community.
 - Building on the foundations of Christianity Explored and Word 1:1, we would aim to broaden these ministries to be a blessing in our community.
 - We have begun a Christian Leadership Development Program to help equip our younger members to take on future responsibility.
 - We have added a Community Pastor to the staff team to expand our capacity to reach our community with the gospel.

Once again, we seek God's direction and blessing.

Bellevue Chapel Evangelical Church

Report of the Directors (continued)

Finances

- The financial resources of Bellevue Chapel Evangelical Church, which come principally as voluntary donations from church members, are used in supporting the above activities and in supporting individuals and organizations, both in the UK and overseas, who are engaged in Christian activities which are consistent with our beliefs.
- The total of the accumulated funds at 28th February 2023 was £714,493 (2022: £766,963). The income & expenditure account shows a net deficit for the year of £52,470 (2022: deficit of £29,570).

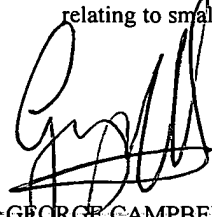
Reserves

- Reserves have decreased to £152,956 at 28th February 2023 (2022: £179,012). It is the intention of the Directors to maintain unrestricted funds that are the free reserves of the charity at around £150,000, which equates to almost one year's normal expenditure to allow for timing differences in cash flows and ensure there is sufficient funding to meet our commitments.

Volunteers

- In reading these accounts it should be realized that the work of Bellevue Chapel is dependent on many members giving freely of very significant amounts of their time to the church. We estimate that this effort is equivalent to 6 full time employees. The Directors would like to express their deep gratitude to these people for their services to the church and for the support that the membership provides to the Directors.
- Finally, we thank God for his provision for all our needs, both material and spiritual, in 2022/2023.

This report has been prepared in accordance with the Statement of Recommended Practice 2019 (FRS 102) - and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



GEORGE CAMPBELL
CHAIRMAN OF THE DIRECTORS

Date: 30/4/2023

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BELLEVUE CHAPEL EVANGELICAL CHURCH

I report on the financial statements of the Church for the period ended 28th February 2023 set out on pages 12 to 16, which have been prepared under the historical cost convention, and the accounting policies set out on page 10-11.

Respective Responsibilities of the Trustees and the Examiner

As described above the Trustees (who are the directors of the charity for the purposes of Company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006.

An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners Statement

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alison Glass FCCA
AG Accounting
167 Curriehill Castle Drive
Balerno
EH14 5TD

Date: 3/5/2023

Bellevue Chapel Evangelical Church

Accounting Policies

A. BASIS OF ACCOUNTING

The accounts have been prepared under the historical cost basis with the exception of the property which is included at valuation, and are in accordance with the Charities SORP (FRS102) '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) (effective 1 January 2019), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006.

The presentation currency is £ sterling.

The company meets the definition of a public benefit entity under FRS 102.

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

B. FUNDS

General Fund This Fund is used to support the Church's evangelism, preaching, community and teaching ministries. All building maintenance and repairs and all Administrative and Publicity Expenses are included in this Fund.

C. DONATIONS & LEGACIES

All income is included in the General Fund. Where collections are for a specific purpose or the donor has indicated a specific use, these are earmarked as such within the fund. Gift Aid income represents the amounts received from those who have entered into a Gift Aid agreement, grossed up for the amount of tax recoverable. Collections represent the amounts received in offering bags or boxes at Church services excluding any amounts identified as given under Gift Aid. Gifts and other donations are other receipts of voluntary income. Income is included when it is received or, in the case of tax recoverable, receivable.

D. EXPENDITURE

All expenditure other than that which has been capitalised is included in the Income and Expenditure Account. The value of purchase invoices received before the year-end but not paid until after the year-end has also been included. Gifts and Donations are given where money has been received for a specific purpose or person, or at the discretion of the Directors.

Support costs include the overheads and repair costs involved in running the church.

Governance costs include the financial costs related to the management of the charity. These are included within the support costs.

E. FIXED ASSETS

Assets whose cost (or if donated, whose value at date of receipt) was more than £1,000 have been capitalised. The Directors are of the opinion that the Rodney Street building and land (acquired in 1919) are the only significant assets owned by Bellevue Chapel. The church property was valued on an existing use basis on 11 January 2019 by J & E Shepherd, Chartered Surveyors. The resulting valuation is included in the accounts. Valuations would normally be carried out at least every 5 years but earlier if the Directors felt there was a material change. The Land and Buildings are being depreciated over 50 years. Other fixed assets are depreciated over 5 years. Equal amounts of depreciation are charged to the Income and Expenditure Account for each year.

F. FINANCE/OPERATING LEASES

Rentals applicable to operating leases are included in the income & expenditure account as they arise during the year.

G. VAT

The charity is not registered for VAT. All expenditure is therefore shown gross of the associated VAT, which is not recoverable

H. PENSIONS

The Company provides for employees to pay money into a money purchase personal pension scheme. The pension charge in the income and expenditure account represents the amounts payable by the company to the fund during the year.

I. FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

J. DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

K. CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

L. LEGAL STATUS

The charity is a Company limited by Guarantee, registered in Scotland, and has no share capital. The liability of each member in the event of winding up is limited to £1.

Bellevue Chapel Evangelical Church

Company Number: SC487127

Statement of Financial Activities (including Income and Expenditure Account)for the year ended 28th February 2023

	Notes	2023 Total £	2022 Total £
Income & Endowments from:			
Donations and Legacies	1	184,378	161,449
Investments	1	-	-
TOTAL INCOME		184,378	161,449
Expenditure on:			
Raising Funds		-	-
Charitable Activities	2	236,848	191,019
TOTAL EXPENDITURE		236,848	191,019
NET INCOME/(EXPENDITURE)		(52,470)	(29,570)
Gains/(Losses) on Revaluation of fixed assets		-	-
NET MOVEMENT IN FUNDS		(52,470)	(29,570)
Total Funds brought forward		766,963	796,533
TOTAL FUNDS at 28 th February 2023		714,493	766,963

Bellevue Chapel Evangelical Church

Company Number: SC487127

Balance Sheetas at 28th February 2023

	Notes	As at 28 th February 2023 £	As at 29 th February 2022 £
FIXED ASSETS			
Tangible assets	3	561,537	587,951
CURRENT ASSETS			
Sundry debtors	5	30,494	35,457
Bank accounts		126,210	146,703
		<u>156,704</u>	<u>182,160</u>
CREDITORS: amounts falling due within one year	6	3,748	3,148
		<u>-----</u>	<u>-----</u>
NET CURRENT ASSETS		152,956	179,012
		<u>-----</u>	<u>-----</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		714,493	766,963
CREDITORS: amounts falling due after more than one year		-	-
		<u>-----</u>	<u>-----</u>
NET ASSETS	7	<u>714,493</u>	<u>766,963</u>
FUNDS OF THE CHARITY			
Restricted Funds		-	-
Unrestricted Funds			
General Unrestricted Funds		714,493	766,963
Revaluation Reserve	4	-	-
		<u>-----</u>	<u>-----</u>
Total Unrestricted Funds		714,493	766,963
		<u>-----</u>	<u>-----</u>
TOTAL CHARITY FUNDS		<u>714,493</u>	<u>766,963</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2023.

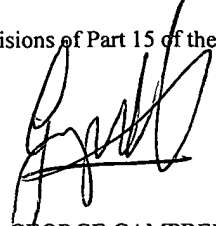
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 28th February 2023 in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Date: 8/4/2023


GEORGE CAMPBELL
CHAIRMAN OF THE DIRECTORS

Bellevue Chapel Evangelical Church

Notes to the Accounts

1 Income & Endowments

	2023 Total £	2022 Total £
Donations and Legacies		
Gift Aid	126,516	125,867
Gifts & Other Donations	48,832	35,362
Other Income	9,030	220
	<u>184,378</u>	<u>161,449</u>
Investment Income	-	-
Bank Interest	-	-
	<u>184,378</u>	<u>161,449</u>

2 Expenditure

	Activities £	Support Costs £	2023 Total £	2022 Total £
Charitable Activities				
Gifts	43,660	-	43,660	36,800
Church & Communities Activities	110,692	82,496	193,188	154,219
	<u>154,352</u>	<u>82,496</u>	<u>236,848</u>	<u>191,019</u>

3 Fixed Assets

	Fixtures & Fittings	Land & Buildings	Total
Cost or Valuation			
Balance at 1 March 2022	270,822	608,914	879,736
Additions	6,050	1,334	7,384
Revaluation	-	-	-
	<u>276,872</u>	<u>610,248</u>	<u>887,120</u>
Cost or Valuation at 28 February 2023			
Depreciation			
Balance at 1 March 2022	243,829	47,956	291,785
Charge for year	21,593	12,205	33,798
On Revaluation	-	-	-
	<u>265,422</u>	<u>60,161</u>	<u>325,584</u>
Depreciation at 28 February 2023			
Net Book Value at 28 February 2023	<u>11,450</u>	<u>550,087</u>	<u>561,537</u>
Net Book Value at 29 February 2022	<u>26,993</u>	<u>560,958</u>	<u>587,951</u>

The church property was valued on an existing use basis on 11 January 2019 by J & E Shepherd, Chartered Surveyors at £590,000. The surveyors are independent of the charity. This valuation was made in accordance with the RICS Global Standards 2017 and has been incorporated into these accounts. The Directors are not aware of any changes since this valuation. Had the assets been carried at historical cost, the carrying amount would have been £1,012,946.

4 Reserves

Unrestricted reserves comprise a revaluation fund and a general fund. The revaluation fund represents the amount by which the value of the property exceeds its historical cost. Following the revaluation in January 2019, the revaluation fund has been fully utilised.

Bellevue Chapel Evangelical Church

Notes to the Accounts

5 Sundry Debtors

	2023	2022
	£	£
Gift Aid Reclaim	25,292	25,172
Prepayments	5,202	10,285
	<u>30,494</u>	<u>35,457</u>

6 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	<u>3,748</u>	<u>3,148</u>

7 Analysis of Net Assets

	2023	2022
	£	£
Fixed Assets	561,537	587,951
Sundry Debtors	30,494	35,457
Bank Accounts	126,210	146,703
Accruals	(3,748)	(3,148)
	<u>714,493</u>	<u>766,963</u>

8 Gifts to Missionaries/Organisations

	2023	2022
	£	£
Scottish Bible Society – Ukraine Appeal	2,600	-
Operation Mobilisation – Ukraine Appeal	2,600	-
Tearfund – Turkey / Syria Earthquake Appeal	2,500	-
Bethany Christian Trust	1,000	1,000
Scripture Union Scotland	1,000	1,000
Fellowship of Independent Evangelical Churches	1,000	1,000
Christianity Explored Ministries	1,000	1,000
The Word One to One	1,000	1,000
Maranatha Camp	1,000	-
Edinburgh City Mission	1,000	-
Echoes International – Pakistan Appeal	1,000	-
Vouchers for Refugees	900	-
Cheka Child Uganda	850	-
Edinburgh City Mission – Refugee Hampers	800	500
John McKinnon	800	500
Clifford Haxton	500	-
Tanzania Trip – Support for K&G Macrae	200	-
Tearfund Covid Relief	-	4,000
Mani del Maestro Ministries, Italy	-	1,550
F & C Arco, Italy	-	1,550
Moshi Christian School, Tanzania	-	1,000
New Destiny Trust	-	500
Compassion UK	-	500
Bethany Christian Trust Give Kids a Break Appeal	-	500
Stephen McQuoid, GLO	-	500
Paul Graham, City on a Hill Church	-	500
Edinburgh Missionary Flat	-	500
Edinburgh University Christian Union	-	500
Stephen Horrocks-Birss, Friends International	-	500
Christians in Sport	-	100
	<u>19,750</u>	<u>18,200</u>

Bellevue Chapel Evangelical Church

Notes to the Accounts

Mission Partners:

D & E Craig	10,904	6,800
M Gompertz	3,700	3,700
Susan Buchan	4,906	3,700
P McLaughlin	4,400	4,400
	<hr/>	<hr/>
	23,910	18,600
	<hr/>	<hr/>
	43,660	36,800
	<hr/>	<hr/>

9 Support Costs

	2023	2022
	£	£
Admin Costs	8,844	8,199
Property Costs	29,963	18,579
Repairs & Equipment	7,365	7,101
Depreciation	33,799	32,562
Independent Examiners Remuneration	725	700
Professional Fees	1,800	600
	<hr/>	<hr/>
	82,496	67,741
	<hr/>	<hr/>

10 Directors & Employees

	2023	2022
	£	£
Wages & Salaries	62,264	63,604
Social Security Costs	421	1,118
Employers Pension Costs	4,081	4,090
	<hr/>	<hr/>
Total paid to employees	66,766	68,812
	<hr/>	<hr/>
The average number of employees in the year	3	3
	<hr/>	<hr/>

No employee received remuneration amounting to more than £60,000 in either year

As permitted by our Articles of Association, one of our Directors until 16 September 2022, Christiaan Hofstra, was employed as church Senior Pastor for which he received £30,000 (2022: £39,650) as remuneration for these duties. £2,025 (2022: £2,673) was also paid into a pension fund on his behalf during the year. No other directors received any remuneration. The Senior Pastor also received reimbursement of employment related expenses totalling £0 (2022: £0). No other directors received reimbursement of expenses.

The Key Management Personnel of the charity comprises the Directors and the senior pastor. The total employee benefits of the key management personnel during the year were £35,485 (2022: £46,575). Pension contributions are in respect of employer contributions payable during the year. Contributions outstanding at the year-end amounted to £304 (2021: £337).

During the year the Directors donated a total of £33,960 to the church (2022: £30,260)

11 Related Party Transactions

There have been no related party transactions in the reporting period that require disclosure in the accounts.

12 Indemnity Insurance

As part of the insurance policy of the church, the Directors are insured against liability arising from their wrongful acts in relation to the charity.