

Charity Registration Number 1126707

Burlington Baptist Church Ipswich

Trustees' Report and End of Year Financial  
Statements  
Year Ending October 31<sup>st</sup> 2021

## ***Statutory Information***

### ***Registered Address***

London Road  
Ipswich  
Suffolk  
IP1 2EZ  
Charity Registration Number 1126707

### ***Managing Trustees***

The Revd Simon Harris (Senior Minister)  
The Revd Claire Earl (Minister)  
Mr Jonathan Chalmers (Treasurer)  
  
Mr Jonathan Barnes (Secretary) ( to 16/03/21)  
Miss Alice Speedie (Secretary) from 16/03/21)  
Mrs Rebecca Willson  
Mrs Rebecca Garland  
Mr Nathan Luetchford  
Mrs Jane Hewson  
Mr Chris Hewson  
Mr Paul Boulton

### ***Holding Trustee***

The Baptist Union Corporation Limited  
Baptist House  
129 Broadway  
Didcot  
Oxfordshire  
OX11 8RT

#### **Directors**

John English  
Christopher Hanning  
Andrew Hawksworth  
The Revd Joseph Lennox  
John Levick  
The Revd Christopher Lewis  
The Rev Ann Chesworth  
Karen Martindale  
Olusegun Obidipe  
Jeremy Ponsford  
Graham Powney  
Michael Southcombe  
Graham Ward

#### **Dates acted (if not for whole year)**

From 5/11/2020

Peter Walls  
Peter Welch  
Richard Wilson  
Peter Walls

## ***Bankers***

Barclays Bank PLC  
1 Princes Street  
Ipswich  
Suffolk  
IP1 1PB

CAF Bank Ltd  
Kings Hill  
25 Kings Hill Avenue  
West Malling, Kent  
ME19 4JQ

## ***Independent Examiner***

Mrs Christine D Wade  
Association of Chartered Certified Accountants  
HastingsWade  
58-60 Stowupland Road  
Stowmarket  
Suffolk  
IP14 5AL

## ***Annual Report for 2020-21***

The trustees present their Annual Report and financial statements for the year ended 31 October 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the

Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland published in October 2019.

## ***Charitable Objectives***

The Charity is governed by an Approved Governing Document which states that the principal purpose of the charity is the advancement of the Christian faith according to the principles of the Baptist denomination to include the advancement of education, community service and such other general charitable purposes in such parts of the United Kingdom and the world as the church shall determine.

In particular, the charity has the purpose of providing for the advancement of the Christian faith in Ipswich and beyond, providing instruction for children, young people and adults in the Christian faith, holding public Christian worship, and having Christian fellowship with other Christians.

The church occupies premises which are held by The Baptist Union Corporation Ltd, on Trusts which are entirely compatible with the above object.

## ***Organisational structure and decision-making processes***

### **Governance**

The charity is governed in accordance with a Constitution dated 30 October 2008 supplemented by approved relevant notes, a copy of which is available to members of the charity. In line with Baptist Union new and amended clauses ratified by the Charity Commission, the Constitution was updated in September 2021 following approval by the Church Meeting and Trustees to provide for virtual and hybrid church meetings.

### **Public Benefit**

In planning our activities for the year, we have had regard for the Charity Commission's guidance on public benefit at our Trustees' and Church Meetings (addressing Sections 4 and 17(5) of the Charities Act 2011). In achieving the aims and objectives as set out in this report, the Trustees consider that the charity is fulfilling its requirement to deliver a public benefit. This is particularly shown by:

- Public opportunity to attend worship events on Sundays, with key events being advertised on our website.
- Open access activities for children eg Tiddlywinks, youth and young adults eg Duke of Edinburgh Award Scheme, older people eg Coffee and Chat, those in need in Ipswich eg Elevenses, Feet for the Street, Open Door Christmas Day meal (this was a takeaway in 2020 due to Covid-19 restrictions).
- Support for publicly accessible mission activities locally eg Inspire, CYM, nationally eg Home Mission and internationally eg BMS, Project Ruth (Romania), Path to Victory (Kyrgyzstan), Soul Edge (Canada and New Zealand), and Happy Home (Kenya).

### **Membership**

Members are admitted in accordance with the provisions of the Constitution by vote of the Church Meeting on the basis of their profession of Christian faith, either by Believer's Baptism or by affirmation. This year we have witnessed one baptism (Covid restrictions

has had an impact on baptisms) and now have a membership of 220. The list of members and friends is carefully reviewed as part of our three yearly Constitutional review schedule.

Members are encouraged to assist the work of the church by volunteering to help in various organisations of the church.

## **Trustees**

The managing Trustees of the charity are the Ministers of the church (appointed by the Church Meeting for an unspecified period), the Church Secretary and Treasurer and between five and seven deacons (appointed by the Church Meeting for a period of three years).

The Trustees meet at least nine times per year to review operations, the financial position and any developments to ensure the church's objectives are being fulfilled. Vision/Strategy meetings are held at least once a year and include the wider staff team.

## **Church Meeting**

A meeting of church members is held 3-4 times per year. One of the meetings incorporates the constitutional annual Church Members' Meeting to receive the annual accounts and report, to appoint an Independent Examiner, and to consider proposals for the strategy and vision of the church in the coming year, along with other appropriate matters. At one meeting the Budget for the following year is discussed and agreed. Additional Vision Sundays are used to engage strategically with more members as appropriate through the year. Note that during the Covid-19 restrictions Church Meetings were held electronically for the purpose of strategy and budget approval. Acceptance of the budget and other decisions were made by a show of "electronic hands" on screen.

The Church Meeting has responsibility for the overall policy of the church, in accordance with the Constitution. Relevant matters may be submitted to the Church Meeting by the Trustees for guidance, or may be raised by members in a Church Meeting for further consideration by the Trustees.

## **Fraud Prevention**

A Fraud Prevention and Tax Evasion policy is in place to ensure there will be greater awareness of the risks we face in this area, the necessary behaviour we expect from staff and volunteers and ways in which we are seeking to prevent fraud.

## **Data Protection**

A Data Protection policy and procedures are in place to support our compliance with the European General Data Protection Regulations (GDPR). This includes privacy notices and consent forms with on-line tools being used as much as possible for easier operation.

# ***Objectives and activities***

## **Core activities**

In order to achieve the principal objective which is set out above, the church provides a variety of activities both to its membership and to the public community. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord.

- Provision of Sunday public worship (celebration). Usually, one main service at 10.45am with teaching made publicly available on our website, and age-appropriate

teaching for children and young people. Where Covid-19 restrictions prevailed, a new shorter, in-person service was introduced – ‘Word and Prayer’ – which started at 9.30am to allow attendees to be back home in time for the main online celebration at 10.45am. The online celebration extended our reach across the UK and abroad. We have maintained a weekly online presence to cater for members who are unable or hesitant to attend our in-person service, and of course to reach a wider audience.

- Provision of a variety of groups and services developing community (termed “Burlington Communities”). Some of these groups have worked effectively online or in very small gatherings during the Covid-19 restrictions and some have become telephone-based support groups for mental and spiritual wellbeing:
  - Small groups for friendship and Christian support and learning
  - Wellbeing courses following Kintsugi Hope material
  - Missional focused groups for friendship, Christian support and learning usually offering a wider service to the public community, eg A Time to Sew, Elevenses
  - Organisational groups offering specific services to a group within the church community, eg Women’s Fellowship and the wider public community eg Coffee and Chat

Additionally, we provide:

- Extra teaching through various courses eg Start course, Alpha, Cracking Communication.
- Extra opportunities for learning and friendship for children and young people eg 8-11 and Emerge, Lego Church (held online during Covid-restrictions), Children’s & Youth Camps and Duke of Edinburgh scheme.
- Links to other Christian churches for mutual support eg four local churches growing in friendship and activity.
- Links to the wider Christian community to provide additional public services eg Ipswich Winter Night Shelter, Inspire, Perspectives and Christians Against Poverty.
- Care for our community through our Pastoral Team including home and hospital visits and communion to those who are housebound. During the Covid-19 pandemic we have been delivering regular food to people we are aware of who are in significant need.
- Prayer Ministry Appointments offering specific help and support for people with emotional needs.
- Christian weddings and funerals.

## **Charitable giving**

The church gives at least 15% of its regular sources of income to other Christian charities. The main ones are:

- BMS World Mission
- Baptist Union of Great Britain Home Mission
- Project Ruth School in Romania
- Path to Victory (Kyrgyzstan)
- Route to Freedom, Ipswich

- Christian Youth Ministries, Ipswich
- Christians Against Poverty, Ipswich
- Soul Edge (Canada and New Zealand)
- Inspire Christian Counselling, Ipswich
- Perspectives, Ipswich
- Kintsugi Hope, UK

The church has continued to develop longer term partnerships with some mission partners, including the Path to Victory Project in Kyrgyzstan, Transforming Lives for Good (UK) and Kintsugi Hope (UK)

A full list of the charities that we have support during this period is contained in the notes to the financial statements.

### **Safeguarding children and vulnerable adults**

The church operates systems to ensure that all Church Members working with children, young people and vulnerable adults are appropriately vetted with regard to the DBS system. Arrangements are in place for all such people to receive suitable training for their roles in the church.

### **Use of premises**

Many church-led activities take place in the Church Centre. This facility is also used for some local Council meetings, a regular NCT group (pre-Covid-19 and when Covid-19 restrictions allowed), Adult Education Classes, CSCS classes, a children's keyboard class, camera club, and Brownies.

The Church Hall is used by a range of community groups eg:

- A breakfast and after-school club run by Alpha Nurseries operates daily in term time from the halls. They also run holiday clubs.
- Jujitsu self-defence classes
- Karibu – African ladies group helping develop cooking and life skills as well as community and expanding their use of our facilities. They have also received funding to provide dance classes and a Saturday school.
- A local theatre group.

The church has established policies to ensure that such hires come within the limitations of the Constitution and relevant laws.

The main Church Centre is approved for use by the Council as an emergency centre, it is used as a voting centre for local and national elections, and has been used as a Covid-19 vaccination centre.

### **Health and Safety**

The church, mindful that the Trustees bear full responsibility for this aspect of the life and work of the church, has appointed a Health and Safety Officer to advise the Trustees. This is currently the Operations Manager who ensures that relevant health and safety training is provided for employees and volunteer leaders of most church groups. Food hygiene advice is also available to those involved in preparing food for consumption on the church premises.

## ***Achievements and performance***

The church does not measure the success of its programmes primarily in numbers, including financial numbers, but in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure, but believe that the year covered by this report was again a positive one in the life of the church, and that it will be able to pursue its mission purposes in the future with renewed enthusiasm. We continued to work on starting, developing and maturing missional communities through this year.

The Trustees acknowledge that the work of the church is highly dependent on those members who provide voluntary service in many areas. These include:

- heading up the children's activities in the church
- providing music for services
- maintaining the property
- catering
- administration
- staffing the church activities mentioned in this report.

As well as a Senior Minister we also employ paid staff to take the burden of administrative work off volunteers, such as:

- a part-time Minister, supporting growth of various groups and Internships
- a part-time Finance Manager to assist the Treasurer
- a full-time Operations Manager to take on organisation of maintenance, rentals and various administrative matters which might otherwise be undertaken by the Church Secretary.
- a paid post of Youth Team Leader to co-ordinate work with young people.
- Other paid staff include a Property Support Worker, Room Hire Coordinator and PA to the Senior Minister.

There have been fairly stable numbers attending the Sunday worship celebration prior to Covid-19 restrictions. In-person attendance since restrictions were relaxed remain lower than pre-Covid levels, with some members choosing to participate online. There has been the encouragement of new people joining us regularly, some of whom found us online. Overall, we intuitively sense that our 'reach' into the wider community continues to be significant through the variety of community activities undertaken.

### **Support**

We recognise that staff and key volunteers require a system of support and encouragement. These are principally provided by:

- Ministry Team meetings (3 per month, 2 offering support in faith and character development and one focused on operations and associated support)
- Line management meetings (monthly) with Senior Minister or other appropriate appointed Trustees

- Support and Accountability Groups for community leaders (typically monthly)

## **Maintenance and upgrade of the premises**

The actions from the last quinquennial review in 17/18 are still actively being planned into the maintenance schedule. Routine day-to-day maintenance of the church buildings and manse was supplemented by some one-off projects eg replacement of the main video projector.

In January 2022 we will begin work on refurbishing the Sanctuary by replacing the pews with chairs to provide a more flexible space. A new central heating system will also be installed to improve efficiency.

In recent years, improvements have been made to the Church Hall including roof re-slating, replacing decaying woodwork and brickwork repairs to sections with limited access, toilet refurbishment.

Major work is carried out by commercial contractors, with volunteers carrying out several minor tasks, contributing many hours of work.

The church premises continue to be secured by external dusk to dawn lighting, CCTV, an alarm system and use of SmartWater marking for key assets.

A new card payment facility has been installed in the Sanctuary for donations.

## ***Financial review***

### **Financial policies**

The church has established systems to properly receive monies in and to control expenditure in accordance with the Constitution and the directions of the Trustees' and Church Meeting. Budgeted resources are controlled to match anticipated income based upon previous years and expected changes.

Financial guidelines have been approved by Members for the protection of the church's finances and assets and also for the protection of individual members of the Finance Team. The guidelines stipulate who may authorise payments at three levels of expenditure, and what processes should be followed when purchasing goods or services.

The Treasurer is always a trustee but individual members of the Finance Team are not necessarily trustees, for instance volunteer Assistant Treasurers have been appointed from the membership to carry out specific roles. The Finance Manager is a part-time paid employee who manages day-to-day financial transactions (income and expenditure) on behalf of the church, monitors and reports on the financial situation, and prepares the annual budget and annual accounts. The Finance Manager reports to the Treasurer.

The Finance Committee is a separate group and consists of at least five people – the Treasurer plus other Church Members, only one of which may be a Trustee. The Finance Committee considers and advises the Trustees on financial issues. In particular, they discuss, and amend, if necessary, the annual budget before it is presented to the Trustees' Meeting. The Church Meeting is responsible for approving the budget. Similarly, the annual accounts are reviewed by the Finance Committee prior to approval by the Trustees' Meeting, and are then received by the Church Meeting.

A comparison of budgeted income and expenditure against actual income and expenditure is presented to the Trustees at least four times per year.

The annual church accounts are prepared by the Finance Manager and independently examined by external, qualified accountants.

## **Reserves Policy**

Expenditure is controlled to match anticipated income based on annual budgets, with some allowance to build up reserves as prudent provision for known upcoming major expenses. The Reserves Policy is reviewed annually by the Trustees. Taking into account the church's current financial position, its annual income, its financial oversight, the potential for loss of key income and the need for adequate cash flow, it is considered that the current minimum reserve level of £27,000 continues to meet our needs.

## **General Fund**

All freely available reserves are held in the General Fund. The Trustees monitor the level of reserves and will address any shortfall or make proposals to the Church Meeting in respect of any accumulated surplus to meet the church's objectives. The reserves also represent the working balance of the church, particularly given the claiming of Gift Aid in arrears.

## **Restricted funds**

Monies are held in Restricted Funds where an appeal or a donor restricts their use, for instance to support the work of a particular organisation within or outside the church.

## **Designated Funds**

Some monies have been designated for particular purposes, and have not been included in the calculation of reserves as they are considered essential to support the running of the church. As well as holdings for internal organisations, the main Designated Funds are:

- **Legacy Fund**

Any legacies received by the church, except where restricted, are held in the legacy fund as designated. The Trustees generally try to use this fund to provide something that enhances the church and can be clearly identified by the family of the donor. This fund contained £12,223 at year end.

- **New Projects Fund**

We have a designated New Projects Fund, which allows us to support new projects in respect of staff or buildings or outreach in advance of clear availability of funds. At year end the New Projects Fund contained £49,030. In 2021/22 it is anticipated that this fund will be needed to support ongoing operational costs. An ongoing conversation with the membership seeks to raise ongoing extra income and reduce costs where possible so that reliance on this fund is eliminated and it can be used for new start up projects.

- **Repair and Renewal Fund**

The Church and Church Halls are over 160 years old and we have a modern manse and modern Church Centre. We need to maintain a Repair and Renewal Reserve. Some big items of work, such as repairing roofs and windows are expensive and reserves are built up for these as needed. The Trustees recognise that if large or unexpected repair expenses occur, we would need to organise an appeal.

- **Sabbatical Fund**

Our Ministers can take a sabbatical every seven years. The aim has been to increase this designated fund by £525 per Minister per year, to assist our Ministers with travel costs during their sabbaticals and to fund the additional preaching fees the church may need to pay during such a time.

### **Living Wage**

The church recognises that the mandatory minimum wage or the government national living wage may not be sufficient for people to be able to pay their bills. The optional but higher rate set by the Living Wage Foundation is implemented for all employees. Revised rates for the Living Wage are announced each November. Pay for all employees and Minister(s) is increased from January 1st each year by the Baptist Union recommended percentage increase for ministerial stipends, unless this would leave an employee's pay below the Living Wage level set the previous November, in which case the Living Wage rate is used.

### **Risk assessment**

The trustees have carried out or overseen relevant risk assessments and believe they have taken adequate steps to manage the risks identified.

### **Presentation currency**

The presentation currency is £ sterling.

Signed following approval by the Trustees on 28/06/2022



Alice Speedie  
Church Secretary

Independent Examiner's Report to the Trustees of  
Burlington Baptist Church Ipswich

**Independent Examiner's Report to the Trustees of  
Burlington Baptist Church Ipswich**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 October 2021 which are set out on pages 13 to 31.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the 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.

*Christine D Wade*

Mrs Christine D Wade  
Association of Chartered Certified Accountants  
HastingsWade  
58-60 Stowupland Road  
Stowmarket  
Suffolk  
IP14 5AL

*27 July 2022*

# Statement of Financial Activities

## Burlington Baptist Church Statement of Financial Activities

For the period from 01 November 2020 to 31 October 2021

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year total funds £
<b>Income and endowments from:</b>	<b>2</b>						
Donations and legacies		217,662	528	7,334	—	225,523	228,418
Income from charitable activities		95	1,200	—	—	1,295	8,862
Investments		2	—	—	—	2	47
Other income		20,647	1,482	—	—	22,129	21,390
<b>Total income</b>		<b>238,406</b>	<b>3,209</b>	<b>7,334</b>	<b>—</b>	<b>248,950</b>	<b>258,717</b>
<b>Expenditure on:</b>	<b>3</b>						
Raising funds		—	—	—	—	—	—
Expenditure on charitable activities		215,792	19,729	3,879	—	239,399	240,388
Other expenditure		—	281	—	—	281	649
<b>Total expenditure</b>		<b>215,792</b>	<b>20,010</b>	<b>3,879</b>	<b>—</b>	<b>239,680</b>	<b>241,037</b>
<b>Net income / (expenditure) resources before transfer</b>		<b>22,615</b>	<b>(16,800)</b>	<b>3,455</b>	<b>—</b>	<b>9,270</b>	<b>17,679</b>
<b>Transfers</b>							
Gross transfers between funds - in		183	25,086	239	—	25,508	24,399
Gross transfers between funds - out		(22,758)	(2,750)	—	—	(25,508)	(24,399)
<b>Other recognised gains / losses</b>	<b>9</b>						
Gains / losses on investment assets		—	(212)	—	—	(212)	14,321
Gains on revaluation, fixed assets, charity's own use		—	—	—	—	—	—
<b>Net movement in funds</b>	<b>13</b>	<b>39</b>	<b>5,324</b>	<b>3,695</b>	<b>—</b>	<b>9,058</b>	<b>32,000</b>
<b>Reconciliation of funds</b>							
<b>Total funds brought forward</b>		<b>27,015</b>	<b>78,459</b>	<b>1,544,863</b>	<b>—</b>	<b>1,650,337</b>	<b>1,618,337</b>
<b>Total funds carried forward</b>		<b>27,054</b>	<b>83,783</b>	<b>1,548,558</b>	<b>—</b>	<b>1,659,395</b>	<b>1,650,337</b>
<i>There may be minor discrepancies in the totals if the pence are not being shown</i>							

## Balance Sheet

**Burlington Baptist Church**  
**Balance sheet (Separate funds)**  
**As at: 31 October 2021**

	Notes	General Fund	Designated Funds	Restricted Endowment	At 31/10/2021	At 31/10/2020
		£	£	£	£	£
<b>Fixed assets</b>	<b>8</b>					
Tangible assets		—	16,031	1,538,906	—	1,554,937
<b>Fixed assets</b>		<b>—</b>	<b>16,031</b>	<b>1,538,906</b>	<b>—</b>	<b>1,554,937</b>
<b>Current assets</b>						
Debtors	10	5,062	1,054	—	—	6,115
Cash at bank and in hand	11	34,672	90,550	9,825	—	135,047
<b>Current assets</b>		<b>39,734</b>	<b>91,604</b>	<b>9,825</b>	<b>—</b>	<b>141,162</b>
<b>Liabilities</b>	<b>12</b>					
Creditors: Amounts falling due in one year		12,679	—	173	—	12,853
<b>Net current assets less current liabilities</b>		<b>27,054</b>	<b>91,604</b>	<b>9,652</b>	<b>—</b>	<b>128,309</b>
<b>Total assets less current liabilities</b>		<b>27,054</b>	<b>107,635</b>	<b>1,548,558</b>	<b>—</b>	<b>1,683,246</b>
<b>Liabilities</b>						
Provision for liabilities after one year		—	23,852	—	—	23,852
<b>Total net assets less liabilities</b>		<b>27,054</b>	<b>83,783</b>	<b>1,548,558</b>	<b>—</b>	<b>1,659,395</b>

The financial statements were approved by the Board of Trustees on 28/6/2022 and were signed on behalf by:



Jon Chalmers  
Treasurer & Trustee

## ***Notes to the Financial Statements for the year ended 31 October 2021***

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

#### **Income recognition**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

#### **Donations**

Donations are accounted for gross when received. Fixed asset gifts in kind are recognized when receivable and are included at fair value.

#### **Legacies**

Legacies are accounted for on the earlier of notification of an impending distribution and the legacy being received, provided that the legacy can be properly quantified.

#### **Expenditure recognition**

All expenditure is accounted for on an accruals basis. Expenditure is recognized where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

## **Grants payable**

The Church makes grants to other organisations whose charitable objects complement its work. They are accounted for in the year in which they are paid or when the recipient has been notified of the grant and payment is unconditional.

## **Tangible fixed assets**

Land and buildings, held by Burlington Baptists church for its own purposes, are stated at cost. All maintenance costs are written off as incurred. No depreciation is provided on freehold properties since it is the Trustees policy to maintain these assets in a continual state of sound repair, and accordingly the Trustees considers that any depreciation charge would be insignificant.

Functional equipment purchased for use within the church premises or elsewhere by Burlington Baptist church is capitalized and depreciated on a straight-line basis at the following annual rates

Fixtures, furniture & equipment 10%

Computer equipment 25%

## **Taxation**

The charity is exempt from tax on its charitable activities.

## **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2. INCOME & ENDOWMENTS****Burlington Baptist Church****Analysis of income and expenditure****Selected period: 01 November 2020 to 31 October 2021**

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
	£	£	£	£	£	£
<b>Income and endowments</b>						
<b><i>Donations and legacies</i></b>						
1101 - Offerings	179,739	—	674	—	180,413	178,788
1102 - Tax refunds	28,327	13	1,286	—	29,626	30,248
1103 - Grants	4,948	475	—	—	5,423	6,179
1104 - Gifts & Donations	4,647	40	5,374	—	10,061	10,203
1105 - Legacies	—	—	—	—	—	3,000
<b><i>Donations and legacies Totals</i></b>	<b>217,662</b>	<b>528</b>	<b>7,334</b>	<b>—</b>	<b>225,523</b>	<b>228,418</b>
<b><i>Income from charitable activities</i></b>						
1302 - Other activities	95	1,200	—	—	1,295	7,772
1404 - Other fundraising events	—	—	—	—	—	1,090
<b><i>Income from charitable activities Totals</i></b>	<b>95</b>	<b>1,200</b>	<b>—</b>	<b>—</b>	<b>1,295</b>	<b>8,862</b>
<b><i>Investments</i></b>						
1201 - Bank interest	2	—	—	—	2	47
<b><i>Investments Totals</i></b>	<b>2</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2</b>	<b>47</b>
<b><i>Other income</i></b>						
1401 - Room hire	20,639	—	—	—	20,639	16,001
1402 - Sundry income	8	—	—	—	9	101
1405 - Intern Fees	—	1,482	—	—	1,482	5,287
<b><i>Other income Totals</i></b>	<b>20,647</b>	<b>1,482</b>	<b>—</b>	<b>—</b>	<b>22,129</b>	<b>21,390</b>
<b>Income and endowments Grand totals</b>	<b>238,406</b>	<b>3,209</b>	<b>7,334</b>	<b>—</b>	<b>248,950</b>	<b>258,717</b>

Note: Grants received under the Government Retention Scheme of £3,948 (2019/20: £1,179)

**3. EXPENDITURE**

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
	£	£	£	£	£	£
<b>Expenditure</b>						
<i><b>Expenditure on charitable activities</b></i>						
2002 - Other activities	-242	3,093	420	—	3,271	6,610
2100 - Ministry	1,308	88	—	—	1,396	903
2101 - Wages & salaries	126,996	—	—	—	126,996	123,694
2102 - Pensions	7,657	—	—	—	7,657	7,444
2103 - Training	2,117	—	—	—	2,117	2,067
2104 - Travel & Conference	41	272	—	—	312	1,240
2105 - Manse Expenses	4,359	—	—	—	4,359	4,596
2106 - Visiting Preachers	—	30	—	—	30	—
2110 - Mission Giving	35,068	378	2,533	—	37,979	36,289
2120 - Children's work	551	—	21	—	572	734
2122 - Catering costs	17	—	448	—	465	1,652
2300 - Resource materials	305	105	—	—	410	652
2301 - Equipment	2,144	1,609	27	—	3,780	896
2303 - Computer Softw are	2,513	—	—	—	2,513	2,852
2400 - Church Heat light & Water	7,723	—	—	—	7,723	10,708
2401 - Insurance	6,134	—	—	—	6,134	6,128
2402 - Cleaning Materials	95	—	—	—	95	2,098
2403 - Repairs and renew als	4,960	770	—	—	5,730	7,979
2404 - Music	—	—	220	—	220	—
2406 - Flowers	31	—	83	—	114	360
2408 - Halls Heat and Light & Water	4,367	—	—	—	4,367	3,261
2410 - Manse repair & maintenance	1,966	1,850	—	—	3,816	695
2411 - Manse Insurance	296	—	—	—	296	285
2600 - Printing stationery and advertising	1,080	15	—	—	1,095	1,358
2601 - Telephone & Broadband	2,024	—	—	—	2,024	2,593
2602 - Subscriptions	2,050	1,243	127	—	3,420	2,322
2603 - Bank charges	290	—	—	—	290	209
2604 - Sundry expenses	730	—	—	—	730	119
2607 - DBS Checks	13	—	—	—	13	66
2800 - Depreciation	—	10,275	—	—	10,275	11,378
2900 - Independent Examination	1,200	—	—	—	1,200	1,200
<i><b>Expenditure on charitable activities Totals</b></i>	<b>215,792</b>	<b>19,729</b>	<b>3,879</b>	<b>—</b>	<b>239,399</b>	<b>240,388</b>
<i><b>Other expenditure</b></i>						
2701 - Pension Deficit Interest	—	281	—	—	281	649
<i><b>Other expenditure Totals</b></i>	<b>—</b>	<b>281</b>	<b>—</b>	<b>—</b>	<b>281</b>	<b>649</b>
<b>Expenditure Grand totals</b>	<b>215,792</b>	<b>20,010</b>	<b>3,879</b>	<b>—</b>	<b>239,680</b>	<b>241,037</b>

#### 4. STAFF COSTS

Staff Costs	2020/21	2019/20
Gross Salaries	£122,307	£119,611
Employers National Insurance	£4,688	£4,081
Pensions**	(£3,941)	(£4,570)
	£123,054	£119,123

\* Gross Salaries includes employee pension contributions less Employer NI and less Statutory Adoption Pay £1,111  
 \*\* Pension costs include employer pension contributions plus deficit payments and interest arising from the deficit, less an adjustment of the liability (see Note 5 Pensions and Note 9 Gains & Losses).

The average monthly employees during the year was 8 (2019/20: 8)

No employee received emoluments in excess of £60,000

Two ministers act as Trustees and received remuneration including gross pensionable salary, payrolled benefits, housing allowance, Employer NI and Employer pension in 2020/21, as employees of Burlington Baptist church totaling £55,956 (2019/20 £ 55,507).

- Rev Simon Harris
- Rev Claire Earl

The ministers received benefits in respect of their services as Minister, including the provision to the Senior Minister, of manse accommodation owned by the church.

Payments in respect of other post-retirement benefits are charged to the Statement of Financial Activities in the period to which they relate.

Accrued holiday pay is not recognised in the financial statements as this is not considered to be a material component of total expenditure.

#### 5. PENSIONS

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"), which is administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme is a separate legal entity and the assets of the Scheme are held separately from those of the Employer and the other participating employers.

For any month, each participating employer in the Scheme pays contributions as set out in the Schedule of Contributions in force at that time.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions (see below).

The Minister(s) and some members of the church staff are eligible to join the Scheme. From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Legal and General Life Assurance Society Limited. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva plc. [Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.] The further 4% contribution rate is reduced to 3% for Employer contributions made to the Segregated DC Arrangement.

Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined benefit pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011.

#### **Actuarial valuation as at 31 December 2019**

A formal valuation of the Defined Benefit (DB) Plan was performed at 31 December 2019 by a professionally qualified Actuary using the Projected Unit Method. The market value of the DB Plan assets at the valuation date was £298 million.

The valuation of the DB Plan revealed a deficit of assets compared with the value of liabilities of £18 million (equivalent to a past service funding level of 94%). The Church and the other employers supporting the DB Plan are collectively responsible for funding this deficit.

The key assumptions underlying the valuation were as follows:

Type of financial assumption	% pa
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income increases (RPI)	3.20
Assumed investment returns	
- Pre-retirement	2.95
- Post retirement	1.70
Deferred pension increases	
- Pre April 2009	3.20
- Post April 2009	2.50
Pension increases	
- Main Scheme pension	2.70

§ Post-retirement mortality in accordance with 80% of the S3NFA and S3NMA tables, with allowance for future improvements in mortality rates from 2013 in line with the CMI 2019 core projections, with a long term annual rate of improvement of 1.75% for males and 1.5% for females, with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The next actuarial valuation of the DB Plan within the Scheme is due to take place not later than as at 31 December 2022.

## Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan.

Under the current Recovery Plan dated 30 September 2020, deficiency contributions are payable until 30 June 2026. These contributions are broadly based on the employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable Income as defined in the Rules. However, the Trustee and the Council agreed a 50% reduction for all deficiency contributions payable between 1 July 2020 and 31 December 2020.

## Movement in Balance Sheet liability

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the provision is set out in the table below.

Accounting date (year ending):	31 October 2021	31 October 2020
Balance sheet liability at year start	£27,669	£45,181
Minus deficiency contributions paid	-£4,310	-£3,840
Interest cost (recognised in SoFA)	£281	£649
Remaining change to balance sheet liability* (recognised in SoFA)	£212	-£14,321
Balance sheet liability at year end	£23,851	£27,669

\* Comprises any change in agreed deficit recovery plan and change in assumptions between year-ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

Accounting date	31 October 2021	31 October 2020	31 October 2019
Discount rate	1.3%	1.1%	1.5%
Future increases to Minimum Pensionable Income	4.2%	3.1%	3.1%

A workplace pension scheme for all other employees is provided by NEST.

There are 4 eligible job holders and one non-eligible job holders enrolled into the workplace pension scheme provided by NEST.

## 6. RELATED CHARITIES

The custodian Trustee of the church is the Baptist Union Corporation Limited which is charity number 249635, and which is controlled by the Baptist Union Council. The church is also a member of the Baptist Union of Great Britain, and the Eastern Baptist Association which is charity number 1089795.

The church was registered as a charity on 11 November 2008, charity commission number 1126707.

The church made donations to the Baptist Union Home Mission scheme of £7,366 (2019/20: £7,452).

## 7. RELATED PARTY TRANSACTIONS

No payments have been paid to trustees or related parties other than incidental and occasional reimbursements of charity expenses and no benefits were received for the role of Trustee. (2019/20 :£964)

The aggregate amount of donations received from Trustees was £59,067 (2019/20: £58,984).

## 8. FIXED ASSETS

	<u>Church Premises</u>	<u>Manse</u>	<u>Church Centre</u>	<u>Fixtures, Fittings &amp; Equipment</u>	<u>Total</u>
<b>Cost</b>					
At 31st Oct 2020	£200,000	£189,669	£1,149,237	£247,399	£1,786,305
Additions				£1,269	£1,269
Disposals					£0
Revaluation					£0
<b>At 31st Oct 2021</b>	<b>£200,000</b>	<b>£189,669</b>	<b>£1,149,237</b>	<b>£248,668</b>	<b>£1,787,574</b>
<b>Depreciation</b>					
At 31st Oct 2020				£222,362	£222,362
Charge for the year				£10,275	£10,275
<b>At 31st Oct 2021</b>				<b>£232,637</b>	<b>£232,637</b>
<b>Net book value</b>					
At 31st Oct 2020	£200,000	£189,669	£1,149,237	£25,037	£1,563,943
<b>At 31st Oct 2021</b>	<b>£200,000</b>	<b>£189,669</b>	<b>£1,149,237</b>	<b>£16,031</b>	<b>£1,554,937</b>

## 9. OTHER RECOGNIZED GAINS/LOSSES

	2020/21 £	2019/20 £
Re-measurement of multi-employer pension liability	(212)	14,321

**10. CURRENT ASSETS – DEBTORS**

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
	£	£	£	£	£	£
<b>Current assets - Debtors</b>						
DEBTORS : Debtors	4,287	—	—	—	4,287	—
GIFTAID : Gift Aid Refund receivable	—	—	—	—	—	15,822
PREPAY : Prepayments	775	1,054	—	—	1,828	1,010
Z05 : Accounts Receivable	—	—	—	—	—	871
<b>Total</b>	<b>5,062</b>	<b>1,054</b>	<b>—</b>	<b>—</b>	<b>6,115</b>	<b>17,703</b>

**11. CASH AT BANK AND IN HAND**

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
<b>Current assets - Cash at bank and in hand</b>						
6501 : Barclays Account	9,620	2,296	76	—	11,992	8,543
6502 : Barclays Premium	154	—	—	—	154	—
6503 : CAF Account	29,535	44,005	8,171	—	81,711	58,743
6504 : Contact Cash	—	28	—	—	28	28
6509 : Duke of Edinburgh Current	—	(357)	357	—	—	—
6510 : ElevesesF4TS Cash	—	—	155	—	155	155
6514 : Flow er Cash	224	—	(113)	—	111	—
6515 : Impact Cash	—	56	30	—	86	86
6516 : Impact current account	—	54	1,144	—	1,199	980
6518 : Ladies Fellow ship Deposit	—	—	—	—	—	100
6519 : Lunch Club cash	192	(192)	—	—	—	—
6522 : Saxceptional Cash	—	—	—	—	—	144
6523 : Time to Sew Cash	—	313	5	—	318	5
6524 : A time to Sew Deposit	—	—	—	—	—	348
6530 : CAF Gold ( General)	(6,067)	44,296	—	—	38,229	38,229
6531 : Scottish widow s ( General)	1,013	—	—	—	1,013	1,011
6532 : First Steps Cash	—	50	—	—	50	50
6590 : Cash in hand	(1)	—	—	—	(1)	(1)
<b>Total</b>	<b>34,672</b>	<b>90,550</b>	<b>9,825</b>	<b>—</b>	<b>135,047</b>	<b>108,713</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

## 12. LIABILITIES – CREDITORS

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
<b>Liabilities - Creditors: Amounts falling due in one year</b>						
CREDITORS : Other Creditors	8,277	—	174	—	8,451	6,791
Z04 : Accounts Payable	4,402	—	—	—	4,402	5,564
<b>Total</b>	<b>12,679</b>	<b>—</b>	<b>173</b>	<b>—</b>	<b>12,853</b>	<b>12,354</b>
<b>Liabilities - Provision for liabilities after one year</b>						
PENSION : Baptist Pension Deficit	—	23,852	—	—	23,852	27,669
<b>Total</b>	<b>—</b>	<b>23,852</b>	<b>—</b>	<b>—</b>	<b>23,852</b>	<b>27,669</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

## 13. MOVEMENT IN FUNDS

### Purpose and Restriction of Funds

Designated	Purpose	Restriction
AVFUND - Worship AV Fund	Audio Visual equipment	None
CONTACT - Contact	Activities of the Contact missional community (now closed)	None
DUKE - Duke of Edinburgh	Duke of Edinburgh group activities	None
EQUIP - Equipment	Equipment expenditure	None
ETERNITY - Eternity	Activities of the Emerge youth group	None
FIXTURES - Fixtures Furniture and Equipment Reserve	Furniture and equipment fixed assets	None
FSTEPS - First Steps	Activities of First Steps mission community ( now closed)	None
IMPACT - Impact	Activities of Impact missional community	None
INTERN - Intern Fund	Activities of the Internship Programme	None
CHAT – Coffee & Chat	Activities of the coffee & chat group which has replaced Ladies fellowship and lunch club missional communities	None
LEGACY - Legacy	Funds given in memory of deceased for use for specific projects	None
LUNCH - Lunch Club	Activities of the Lunch Club missional community	None
Mission - Mission Giving	Mission giving, part of the tithe	None
NEW - New Projects	new projects in respect of staff or buildings or outreach	None
NEWSONG - New Song	Activites of New Song missional community ( now closed)	None
REPAIRS - Repairs & Renewals	For maintenance and repair of church buildings	None
SABBAT - Sabbatical	assist our ministers with travel costs during their sabbaticals and to fund the additional preaching fees	None
SAX - Saxceptional	Activities of the Saxceptional mission community	None
TIDDLY – Tiddlywinks	Activites of the Tiddlywinks missional community	None
TIME – A Time to Sew	Activities of the Time to Sew missional community	None
Zpension – Pension reserves	Represents the Pension Liability	None

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<b>Restricted Funds</b>	<b>Purpose</b>	<b>Restriction</b>
BMS - BMS	Setup to receive church member donations to add to church mission giving to BMS	Funds can only be used for the stated purpose
CENTRE - Church Centre Reserve	Fixed assets fund for the church centre building	Funds can only be used for the stated purpose
CHILDREN - Childrens Work	Donations from church members for childrens work at Burlington	Funds can only be used for the stated purpose
DUKE - Duke of Edinburgh	Donations from church members for activities of the DofE group	Funds can only be used for the stated purpose
ETERNITY - Eternity	Donations from church members for youth work at Burlington	Funds can only be used for the stated purpose
F4TS11SES - Feet for the Street/Elevenses	Donations for the missional community that offers hot food and drinks as well as clothes, sleeping bags	Funds can only be used for the stated purpose
FLOWER - Flowers	Donations to be used for church flowers	Funds can only be used for the stated purpose
H4I - Heart For Ipswich	Funds allocated for Heart for Ipswich ( now Network Suffolk )	Funds can only be used for the stated purpose
HAPPY - Happy Homes	Donations received from church member to add to church mission giving to Happy Home ( Kenya)	Funds can only be used for the stated purpose
HOME - Home Mission	Donations received from church members to add to church mission giving to EBA	Funds can only be used for the stated purpose
IMPACT - Impact	Donations for the activities of the missional community that visits local hostel	Funds can only be used for the stated purpose
OPEN - Open Door	Donations for the activities of the missional providing meal at Christmas	Funds can only be used for the stated purpose
PERSPECT - Perspectives	Donations received from church members to add to church mission giving to Perspectives	Funds can only be used for the stated purpose
PROJECTOR - PROJECTOR	Donations in response to an appeal for a projector	Funds can only be used for the stated purpose
PROP - Property Reserve	Fixed asset fund - Church building	Funds can only be used for the stated purpose
RUTH - Project Ruth	Donations received from church members to add to church mission giving to Project Ruth	Funds can only be used for the stated purpose
SPURSE - Samaritans Purse	Donations received from church members to add to church mission giving to Samaritans Purse	Funds can only be used for the stated purpose
SpecGifts - Special Gifts	Proceeds from special collections to add to church mission giving to various charities	Funds can only be used for the stated purpose
TEAR - Tear Fund	Donations received from church members to add to church mission giving to Tear Fund	Funds can only be used for the stated purpose

## Fund Transfers

Transfers between fund classes	Description	£
Transferred from General funds to Designated funds	£3,000 transfer from General to Repairs & Maintenance for planned maintenance projects £1050 transfer from General to Sabbatical for funding minister's sabbatical £600 transfer from General to DofE to pay for DofE license £1269 transfer from General to Fixtures and Fittings for purchase of capital equipment. Transfer £16,800 General fund surplus to New Projects	(22719)
Transfer between Designated funds	£2276 transfer funds from Lunch club and £92 from Ladies Fellowship to Coffee & Chat as one group replaces the two groups	2367
Transfer General to Restricted funds	Transfer £39 additional top up gift from general to Happy Homes for gift to Happy Homes Kenya	(39)
Transfer from Designated funds to General fund	£50 transfer from 1 <sup>st</sup> Steps to General to close 1 <sup>st</sup> Steps fund. £28 transfer from Contact to General on closure of Contact group £4 transfer from Inspire to General to zero fund Transfer £100 from Ladies Fellowship to general as a donation to church funds.	182
<b>Transfers from Designated to Restricted</b>	Transfer £100 from Ladies Fellowship to BMS for donation to BMS Transfer £100 from Ladies fellowship to Home Mission for donation to EBA home mission	<b>200</b>

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## Movement In Funds

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances carried forward
	£	£	£	£	£	£	£
<b>Unrestricted</b>							
General - General fund	27,015	238,406	215,792	(22,576)	—	—	27,054
<b>Sub-totals</b>	<b>27,015</b>	<b>238,406</b>	<b>215,792</b>	<b>(22,576)</b>	<b>—</b>	<b>—</b>	<b>27,054</b>
<b>Designated</b>							
AVFUND - Worship	404	—	171	—	—	—	234
AV Fund							
CHAT - Coffee and Chat	—	—	—	2,367	—	—	2,367
CONTACT - Contact	28	—	—	(28)	—	—	—
DUCKLINGS - Singing	—	475	99	—	—	—	376
Ducklings							
DUKE - Duke of Edinburgh	(537)	415	643	600	—	—	(165)
EQUIP - Equipment	249	—	194	—	—	—	55
ETERNITY - Eternity	2,170	617	1,350	—	—	—	1,437
FIXTURES - Fixtures	25,038	—	10,275	1,269	—	—	16,031
Furniture and Equipment Reserve							
FSTEPS - First Steps	50	—	—	(50)	—	—	—
IMPACT - Impact	202	50	—	—	—	—	252
INSPIRE - Inspire	4	—	—	(4)	—	—	—
INTERN - Intern Fund	12,372	1,494	2,452	—	—	—	11,415
LADIES - Ladies	392	—	—	(392)	—	—	—
Fellow ship							
LEGACY - Legacy	13,468	—	1,244	—	—	—	12,224
LUNCH - Lunch Club	2,276	—	—	(2,276)	—	—	—
Mission - Mission	181	—	—	—	—	—	181
Giving							
NEW - New Projects	32,230	—	—	16,800	—	—	49,030
NEWSONG - New Song	342	—	342	—	—	—	—
REPAIRS - Repairs & Renewals	12,781	—	2,620	3,000	—	—	13,161
ROOF - Roof	—	—	—	—	—	—	—
SABBAT - Sabbatical	3,469	—	—	1,050	—	—	4,519
SAX - Saxceptional	144	38	182	—	—	—	—
TIDDLY - Tiddlywinks	515	—	—	—	—	—	515
TIME - A Time to Sew	348	120	155	—	—	—	313
ZPension - Pension reserves	(27,669)	—	281	—	—	(212)	(28,162)
<b>Sub-totals</b>	<b>78,459</b>	<b>3,209</b>	<b>20,010</b>	<b>22,336</b>	<b>—</b>	<b>(212)</b>	<b>83,783</b>
<b>Restricted</b>							
BMS - BMS	28	115	220	100	—	—	23
CENTRE - Church	1,149,237	—	—	—	—	—	1,149,237
Centre Reserve							
CHILDREN - Childrens Work	669	—	21	—	—	—	648
DUKE - Duke of Edinburgh	318	—	319	—	—	—	(1)
EBACOEYEAR - EBA	25	—	—	—	—	—	25
Church of the Year							
ETERNITY - Eternity	(32)	45	—	—	—	—	13
Elvenses - Elvenses	—	—	—	—	—	—	—
F4TS11SES - Feet for the Street/Elvenses	1,779	902	333	—	—	—	2,347
FLOWER - Flowers	43	40	83	—	—	—	—
H4I - Heart For Ipswich	250	—	—	—	—	—	250
HAPPY - Happy Homes	5	95	144	39	—	—	(5)
HOME - Home Mission	138	135	350	100	—	—	23
IMPACT - Impact	864	438	81	—	—	—	1,220
OPEN - Open Door	419	262	288	—	—	—	392
PROJECTOR - PROJECTOR	1	—	—	—	—	—	1
PROP - Property Reserve	389,669	—	—	—	—	—	389,669
RUTH - Project Ruth	199	5	199	—	—	—	5
SANCTUARY - Sanctuary Refurb	—	4,624	—	—	—	—	4,624
Fund							
SPURSE - Samaritans	7	—	7	—	—	—	—
Purse							
SpecGifts - Special Gifts	667	364	1,031	—	—	—	—
TEAR - Tear Fund	578	310	803	—	—	—	85
<b>Sub-totals</b>	<b>1,544,863</b>	<b>7,334</b>	<b>3,879</b>	<b>239</b>	<b>—</b>	<b>—</b>	<b>1,548,558</b>
<b>Totals</b>	<b>1,650,337</b>	<b>248,950</b>	<b>239,680</b>	<b>—</b>	<b>—</b>	<b>(212)</b>	<b>1,659,395</b>
<i>There may be minor discrepancies in the totals if the pence are not being shown</i>							

**14. GRANT MAKING**

Analysis of grants paid ( included in Mission Giving under Costs of Charitable Activities in Note 3)

<b>Analysis</b>	<b>Grants to Institutions (£)</b>	<b>Grants to Individuals (£)</b>	<b>Support Costs (£)</b>	<b>Total (£)</b>	<b>2019/20</b>
Soul Edge (Abernethy Trust)	1,500			1,500	1,296
Beam	600			600	648
BMS	3,900			3,900	4,957
BugB EBA	7,366			7,366	7,452
CYM	1,500			1,500	1,428
EBA CotY	300			300	-
Evangelical Alliance	-			-	450
Happy Homes Kenya	1,049			1,049	1,947
Harnhill	600			600	648
CAP debt Centre (hope Church)	3,000			3,000	2,250
Hope into action	221			221	-
Inspire Christian Counselling	1,380			1,380	1428
Irini Trofimov	-	1,447		1,447	-
Kintsugi Hope	1,350			1,350	972
Oasis Language School	-			-	1428
Path to victory	1,553			1,553	2,870
Perspectives	1,320			1,320	1,428
Project Ruth	2,899			2,899	2,664
Route to Freedom	1,500			1,500	1,620
Samaritans Purse	66			66	-
Selig IWNS	300			300	-
TLG (ST Matthews Church)	1,128			1,128	475
Talitha Koum	450			450	456
Tearfund	803			803	-
TWAM	450			450	456
YMCA Trinity	269			269	-
Other	-			-	100
Unallocated	3,028			3,028	1,315
<b>Total</b>	<b>36,532</b>	<b>1,447</b>		<b>37,979</b>	<b>36,288</b>

# 15. Comparative figures are provided in the following 2 reports for the SOFA and movement in funds for 2019/20

## Burlington Baptist Church Statement of Financial Activities

For the period from 01 November 2019 to 31 October 2020

	Notes	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
		£	£	£	£	£	£
<b>Income and endowments from:</b>	<b>2</b>						
Donations and legacies		217,200	4,530	6,688	—	228,418	227,126
Income from charitable activities		513	7,837	513	—	8,862	10,952
Investments		47	1	—	—	47	59
Other income		16,103	5,287	—	—	21,390	32,313
<b>Total income</b>		<b>233,861</b>	<b>17,655</b>	<b>7,200</b>	<b>—</b>	<b>258,717</b>	<b>270,450</b>
<b>Expenditure on:</b>	<b>3</b>						
Expenditure on charitable activities		219,068	18,762	2,559	—	240,388	265,494
Other expenditure		—	649	—	—	649	1,086
<b>Total expenditure</b>		<b>219,068</b>	<b>19,411</b>	<b>2,559</b>	<b>—</b>	<b>241,037</b>	<b>266,580</b>
<b>Net income / (expenditure) resources before transfer</b>		<b>14,794</b>	<b>(1,756)</b>	<b>4,642</b>	<b>—</b>	<b>17,679</b>	<b>3,869</b>
<b>Transfers</b>							
Gross transfers between funds - in		2,577	21,822	—	—	24,399	25,849
Gross transfers between funds - out		(17,356)	(2,213)	(4,830)	—	(24,399)	(25,849)
<b>Other recognised gains/ losses</b>	<b>9</b>						
Gains / losses on investment assets		—	14,321	—	—	14,321	(118)
<b>Net movement in funds</b>	<b>13</b>	<b>14</b>	<b>32,174</b>	<b>(188)</b>	<b>—</b>	<b>32,000</b>	<b>2,751</b>
<b>Reconciliation of funds</b>							
<b>Total funds brought forward</b>		<b>27,001</b>	<b>46,285</b>	<b>1,545,051</b>	<b>—</b>	<b>1,618,337</b>	<b>1,615,586</b>
<b>Total funds carried forward</b>		<b>27,015</b>	<b>78,459</b>	<b>1,544,863</b>	<b>—</b>	<b>1,650,337</b>	<b>1,618,337</b>
<i>There may be minor discrepancies in the totals if the pence are not being shown</i>							

# Burlington Baptist Church Financial Statements 2020-2021

## Movement in Funds 2019/20

### Burlington Baptist Church

#### Fund movement by type

Selected period: 01 November 2019 to 31 October 2020

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances carried forward
	£	£	£	£	£	£	£
<b>Unrestricted</b>							
General - General fund	27,001	233,861	219,068	(14,779)	—	—	27,015
<b>Sub-totals</b>	<b>27,001</b>	<b>233,861</b>	<b>219,068</b>	<b>(14,779)</b>	<b>—</b>	<b>—</b>	<b>27,015</b>
<b>Designated</b>							
AV FUND - Worship	404	—	—	—	—	—	404
AV Fund	—	—	—	—	—	—	—
CONTACT - Contact	223	—	—	(195)	—	—	28
CYM - CYM	—	—	—	—	—	—	—
DUKE - Duke of Edinburgh	(14)	370	1,493	600	—	—	(537)
EQUIP - Equipment	249	—	—	—	—	—	249
ETERNITY - Eternity	1,708	3,307	4,345	1,500	—	—	2,170
FIXTURES - Fixtures	27,609	—	11,378	8,807	—	—	25,038
Furniture and Equipment Reserve	—	—	—	—	—	—	—
FSTEPS - First Steps	50	—	—	—	—	—	50
IMPACT - Impact	322	—	121	—	—	—	202
INSPIRE - Inspire	4	—	—	—	—	—	4
INTERN - Intern Fund	3,164	9,300	92	—	—	—	12,372
LADIES - Ladies Fellowship	291	212	112	—	—	—	392
LEGACY - Legacy	13,308	2,000	61	(1,779)	—	—	13,468
LUNCH - Lunch Club	1,124	1,566	415	—	—	—	2,276
Mission - Mission Giving	171	10	—	—	—	—	181
NEW - New Projects	26,204	—	—	6,026	—	—	32,230
NEWSONG - New Song	482	—	—	(139)	—	—	342
REPAIRS - Repairs & Renewals	12,781	—	—	—	—	—	12,781
SABBAT - Sabbatical	2,419	—	—	1,050	—	—	3,469
SAX - Sax ceptional	150	193	198	—	—	—	144
TIDDLY - Tiddly winks	551	245	281	—	—	—	515
TIME - A Time to Sew	263	452	267	(100)	—	—	348
ZPension - Pension reserves	(45,181)	—	649	3,840	—	14,321	(27,669)
<b>Sub-totals</b>	<b>46,285</b>	<b>17,655</b>	<b>19,411</b>	<b>19,609</b>	<b>—</b>	<b>14,321</b>	<b>78,459</b>
<b>Restricted</b>							
BMS - BMS	—	125	98	—	—	—	28
CENTRE - Church Centre Reserve	1,149,237	—	—	—	—	—	1,149,237
CHILDREN - Childrens Work	482	188	—	—	—	—	669
DUKE - Duke of Edinburgh	318	—	—	—	—	—	318
EBA COYEAR - EBA Church of the Year	25	—	—	—	—	—	25
ETERNITY - Eternity	57	—	89	—	—	—	(32)
F4TS11SES - Feet for the Street/Elevenses	465	1,314	—	—	—	—	1,779
FLOWER - Flowers	1	186	144	—	—	—	43
H4I - Heart For Ipswich	250	—	—	—	—	—	250
HAPPY - Happy Homes	49	1,446	1,491	—	—	—	5
HOME - Home Mission	13	125	—	—	—	—	138
IMPACT - Impact	229	635	—	—	—	—	864
OPEN - Open Door	509	197	287	—	—	—	419
PROJECTOR - PROJECTOR	2,678	2,153	—	(4,830)	—	—	1
PROP - Property Reserve	389,669	—	—	—	—	—	389,669
RUTH - Project Ruth	122	77	—	—	—	—	199
SPURSE - Samaritans Purse	7	—	—	—	—	—	7
SpecGifts - Special Gifts	602	515	450	—	—	—	667
TEAR - Tear Fund	338	240	—	—	—	—	578
<b>Sub-totals</b>	<b>1,545,051</b>	<b>7,200</b>	<b>2,559</b>	<b>(4,830)</b>	<b>—</b>	<b>—</b>	<b>1,544,863</b>
<b>Totals</b>	<b>1,618,337</b>	<b>258,717</b>	<b>241,037</b>	<b>—</b>	<b>—</b>	<b>14,321</b>	<b>1,650,337</b>
There may be minor discrepancies in the totals if the pence are not being shown							

**16. INDEPENDENT EXAMINATION FEES**

	2020/21	2019/20
	£	£
Independent Examiner's Fee	1,200	1,200