

Charity Registration Number 1126707

Burlington Baptist Church Ipswich

Trustees' Report and End of Year Financial Statements Year Ending October 31st 2022

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)

Miss Alice Speedie (Secretary)

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

Timothy Walker (from 12th May 2023)

Timothy Chowns (from 6th Feb 2023)

Caroline Sanderson (from 3rd Feb 2023)

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 (to 6th Mar 2022)

Michael Southcombe

Graham Ward

Peter Walls

Peter Welch

Richard Wilson

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 2021-22

The trustees present their Annual Report and financial statements for the year ended 31 October 2022.

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 e.g. Tiddlywinks, youth and young adults e.g. Duke of Edinburgh Award Scheme, older people e.g. Coffee and Chat, those in need in Ipswich e.g. 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 e.g. Inspire, CYM, nationally e.g. Home Mission and internationally e.g. BMS, Project Ruth (Romania), Path to Victory (Kyrgyzstan), 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 front and back door and removal of trees at the manse.

Following a fund-raising appeal, money was donated and pledged over a two/three year period which allowed work to commence on the refurbishment of the Sanctuary starting January 2022. The pews were removed and replaced with chairs to provide a more flexible, welcoming and comfortable space. A new central heating system was also installed to improve efficiency. We have held several café style services with good conversations taking place over coffee around tables. We have also been able to arrange seating to create a more intimate space for small funerals and weddings. A steam railway charity removed the pews to repurpose the wood for fitting out railway carriages. Much of the preparation and decorating was carried out by church members.

In this past year we have carried out repairs to the Church Hall including replacing the kitchen floor following a leak and general maintenance to the toilets. We have a long-held vision for converting the Church Hall into a Community Hub. Initial grant funding and donations have been secured to proceed to stage 1 of the project which would involve the appointment of architects and measurements to be made to ascertain a guide cost of the project.

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.

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 level of reserves, £27,000 may be too low. A level of three months expenditure, calculated across all non-restricted funds is considered prudent and our intention is to move towards that level.

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. During the course of this financial year the regular giving was lower than the budget, primarily through a drop in attendance post-Covid and also due to changes in personal circumstances, members re-locating out of the area, and a few deaths. We also faced a lower than anticipated income from room hire. The finances were discussed at the October Church Meeting and members were invited to review their current giving to allow budgets to be drawn up for the following year. The review was to conclude at the end of November 2022.

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. In 2021/22 this fund was used to pay part of the costs of the Sanctuary transformation including removal of pews to create an open, flexible space.
- **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. The New Projects Fund receives any surplus from the General fund. In 2021/22, part of this fund was used to pay forward some of the costs of the Sanctuary transformation including removal of pews to create an open, flexible space. These

are expected to be repaid through pledges by members to support the transformation over the next two years. There were also unanticipated costs in the transformation which are not expected to be repaid and represent a cost to the fund. In 2022/23 and future years it is anticipated that part of this fund will be needed to support the deficit in annual operating income.

- **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 real Living Wage are announced each November. Pay for all employees and Minister(s) is increased from 1st January each year by the Baptist Union recommended percentage increase for ministerial stipends, unless this would leave an employee's pay below the real Living Wage level set the previous November in which case the real 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

18/8/23



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 2022 which are set out on pages 13 to 32.

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

24th August 2023

Statement of Financial Activities

Burlington Baptist Church Statement of Financial Activities

For the period from 01 November 2021 to 31 October 2022

	Notes	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:	2						
Donations and legacies		202,935	1,995	54,971	—	259,901	225,523
Income from charitable activities		20	7,192	—	—	7,211	1,295
Investments		58	—	—	—	58	2
Other income		26,576	4,724	500	—	31,800	22,129
Total income	3	229,589	13,910	55,471	—	298,969	248,950
Expenditure on:							
Raising funds		—	—	—	—	—	—
Expenditure on charitable activities		224,431	31,870	71,056	—	327,357	239,399
Other expenditure		—	287	—	—	287	281
Total expenditure		224,431	32,157	71,056	—	327,644	239,680
Net income / (expenditure) resources before trans		5,158	(18,247)	(15,585)	—	(28,675)	9,270
Transfers	13						
Gross transfers between funds - in		15,388	91,656	1	—	107,045	25,508
Gross transfers between funds - out		(20,316)	(63,138)	(23,590)	—	(107,045)	(25,508)
Other recognised gains/losses	9						
Gain/Losses on pension liability		—	20,564	—	—	20,564	(212)
Net movement in funds		230	30,835	(39,174)	—	(8,111)	9,058
Reconciliation of funds							
Total funds brought forward		27,054	83,783	1,548,558	—	1,659,395	1,650,337
Total funds carried forward		27,284	114,618	1,509,384	—	1,651,284	1,659,395
<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 2022

	Notes	General Fund	Designated Funds	Restricted Endowment	At 31/10/2022 £	At 31/10/2021 £
Fixed assets	8					
Tangible assets			34,935	1,538,906	—	1,573,841
Fixed assets		—	34,935	1,538,906	—	1,573,841
Current assets						
Debtors	10	25,652	7,468	4,998	—	38,117
Cash at bank and in hand	11	14,877	72,215	(34,348)	—	52,744
Current assets		40,529	79,683	(29,350)	—	90,861
Liabilities	12					
Creditors: Amounts falling due in one year		13,245	—	173	—	13,419
Net current assets less current liabilities		27,283	79,683	(29,524)	—	77,443
Total assets less current liabilities		27,283	114,618	1,509,382	—	1,651,283
Liabilities						
Provision for liabilities after one year		—	—	—	—	23,852
Total net assets less liabilities		27,283	114,618	1,509,382	—	1,651,283

The financial statements were approved by the Board of Trustees on 10/8/23 (Date) and were signed on behalf by:

Trustee

Jan Ch. (TREASURER)

Notes to the Financial Statements for the year ended 31 October 2022

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 Baptist 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 consider 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

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Income and endowments						
<i>Donations and legacies</i>						
1101 - Offerings	166,150	50	3,477	—	169,677	180,413
1102 - Tax refunds	33,650	296	8,189	—	42,135	29,626
1103 - Grants	—	—	1,000	—	1,000	5,423
1104 - Gifts & Donations	3,135	1,649	42,305	—	47,089	10,061
<i>Donations and legacies Totals</i>	202,935	1,995	54,971	—	259,901	225,523
<i>Income from charitable activities</i>						
1302 - Other activities	20	7,192	—	—	7,211	1,295
<i>Income from charitable activities Totals</i>	20	7,192	—	—	7,211	1,295
<i>Investments</i>						
1201 - Bank interest	58	—	—	—	58	2
<i>Investments Totals</i>	58	—	—	—	58	2
<i>Other income</i>						
1303 - Insurance Claim	—	4,649	—	—	4,649	—
1401 - Room hire	26,442	—	—	—	26,442	20,639
1402 - Sundry income	134	75	—	—	209	9
1405 - Intern Fees	—	—	500	—	500	1,482
<i>Other income Totals</i>	26,576	4,724	500	—	31,800	22,129
Income and endowments	229,589	13,910	55,471	—	298,969	248,950
Grand totals						

Note: Grants received under the Government Retention Scheme of £0 (2020/21: £3,948)

3. EXPENDITURE

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Expenditure						
Raising funds						
2605 - Costs of Fundraising	—	—	—	—	—	—
Raising funds Totals	—	—	—	—	—	—
Expenditure on charitable activities						
2000 - Church weekend	—	1,633	—	—	1,633	—
2002 - Other activities	—	4,979	—	—	4,979	3,271
2100 - Ministry	1,744	110	—	—	1,854	1,396
2101 - Wages & salaries	127,535	—	—	—	127,535	126,996
2102 - Pensions	7,918	—	—	—	7,918	7,657
2103 - Training	3,170	—	—	—	3,170	2,117
2104 - Travel & Conference	1,119	791	—	—	1,910	312
2105 - Manse Expenses	4,753	—	—	—	4,753	4,359
2106 - Visiting Preachers	—	—	—	—	—	30
2110 - Mission Giving	34,468	200	10,177	—	44,845	37,979
2120 - Children's work	754	—	—	—	754	572
2122 - Catering costs	1,237	2,338	1,051	—	4,626	465
2300 - Resource materials	231	274	—	—	504	410
2301 - Equipment	886	84	254	—	1,224	3,780
2303 - Computer Software	2,158	—	19	—	2,177	2,513
2400 - Church Heat light & Water	11,532	200	—	—	11,732	7,723
2401 - Insurance	6,509	—	—	—	6,509	6,134
2402 - Cleaning Materials	1,556	—	—	—	1,556	95
2403 - Repairs and renewals	5,606	8,510	59,423	—	73,539	5,730
2404 - Music	—	—	—	—	—	220
2406 - Flowers	757	—	88	—	846	114
2408 - Halls Heat and Light & Water	4,539	—	—	—	4,539	4,367
2410 - Manse repair & maintenance	1,474	3,075	—	—	4,549	3,816
2411 - Manse Insurance	308	—	—	—	308	296
2600 - Printing stationery and advertising	855	8	—	—	863	1,095
2601 - Telephone & Broadband	1,623	—	—	—	1,623	2,024
2602 - Subscriptions	1,937	2,168	—	—	4,105	3,420
2603 - Bank charges	267	—	—	—	267	290
2604 - Sundry expenses	107	155	45	—	307	730
2607 - DBS Checks	89	—	—	—	89	13
2800 - Depreciation	—	7,345	—	—	7,345	10,275
2900 - Independent Examination	1,300	—	—	—	1,300	1,200
Expenditure on charitable activities Totals	224,431	31,870	71,056	—	327,357	239,399
Other expenditure						
2701 - Pension Deficit Interest	—	287	—	—	287	281
Other expenditure Totals	—	287	—	—	287	281
Expenditure Grand totals	224,431	32,157	71,056	—	327,644	239,680
<i>There may be minor discrepancies in the totals if the pence are not being shown</i>						

4. STAFF COSTS

Staff Costs	2021/22	2020/21
Gross Salaries*	£124,757	£122,307
Employers National Insurance**	£2,778	£4,688
Pensions***	(£8,778)	(£3,941)
	£118,757	£123,054

* Gross Salaries includes employee pension contributions less Statutory Adoption Pay less Employer NI Allowance less EE NI refund

**Employer NI - A NI refund (ER NI £1,002) from previous years was claimed from HMRC and paid in Feb 23

*** 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 (2020/21: 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 2021/22, as employees of Burlington Baptist church totaling £58,896 (2020/21 £ 55,956).

- 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 recognized 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.

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

At the end of June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ('Just') to secure members' pension benefits under the Defined Benefit ('DB') Plan. As a result, the Scheme no longer has a shortfall. A revised statement of contributions was announced in July 2022 with deficit contributions from each participating employer in the DB Plan reducing to just £1 per month from August 2022. See www.baptist.org.uk/pensions for more details.

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 2022	31 October 2021
Balance sheet liability at year start	£23,851	£27,669
Minus deficiency contributions paid	(£3,575)	(£4,310)
Interest cost (recognised in SoFA)	£287	£281
Remaining change to balance sheet liability* (recognised in SoFA)	(£20,563)	£212
Balance sheet liability at year end	-	£23,851

* 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 2022	31 October 2021	31 October 2020
Discount rate	5.9%	1.3%	1.1%
Future increases to Minimum Pensionable Income	3.9%	4.2%	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 £7,139 (2020/21: £7,366).

7. RELATED PARTY TRANSACTIONS

Two Trustees received a total of £1,860 for reimbursed expenses. (2021: One Trustee, £546).

The aggregate amount of donations received from Trustees was £58,828 (2020/21: £59,067).

8. FIXED ASSETS

	<u>Church Premises</u>	<u>Manse</u>	<u>Church Centre</u>	<u>Fixtures, Fittings & Equipment</u>	<u>Total</u>
Cost					
At 31st Oct 2021	£200,000	£189,669	£1,149,237	£248,668	£1,787,574
Additions				£26,249	£26,249
Disposals					£0
Revaluation					£0
At 31st Oct 2022	£200,000	£189,669	£1,149,237	£274,917	£1,813,823
Depreciation					
At 31st Oct 2021				£232,638	£232,638
Charge for the year				£7,345	£7,345
At 31st Oct 2022				£239,983	£239,983
Net book value					
At 31st Oct 2021	£200,000	£189,669	£1,149,237	£16,031	£1,554,937
At 31st Oct 2022	£200,000	£189,669	£1,149,237	£34,934	£1,573,840

9. OTHER RECOGNIZED GAINS/LOSSES

	2021/22	2020/21
	£	£
Re-measurement of multi-employer pension liability	20,564	(212)

10. CURRENT ASSETS – DEBTORS

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Current assets - Debtors						
DEBTORS : Debtors	—	4,649	—	—	4,649	4,287
GIFTAID : Gift Aid Refund receivable	22,644	296	4,998	—	27,937	—
PREPAY : Prepayments	1,831	504	—	—	2,335	1,828
Z05 : Accounts Receivable	1,108	—	—	—	1,108	—
Z06 : Prepayments	69	2,020	—	—	2,089	—
Total	25,652	7,468	4,998	—	38,117	6,115

11. CASH AT BANK AND IN HAND

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Current assets - Cash at bank and in hand						
6501 : Barclays Account	6,110	(10,960)	6,268	—	1,418	11,992
6502 : Barclays Premium	2,475	69	—	—	2,544	154
6503 : CAF Account	21,250	43,383	(41,483)	—	23,151	81,711
6504 : Contact Cash	—	28	—	—	28	28
6510 : ElevensesF4TS Cash	—	—	64	—	64	155
6514 : Flower Cash	35	—	7	—	42	111
6515 : Impact Cash	—	56	(27)	—	28	86
6516 : Impact current account	—	54	819	—	873	1,199
6517 : Ladies Fellowship Current	—	—	—	—	—	—
6523 : Time to Sew Cash	—	185	5	—	189	318
6526 : Tiddlywinks Cash	—	54	—	—	54	0
6530 : CAF Gold (General)	(16,006)	39,296	—	—	23,290	38,229
6531 : Scottish widows (General)	1,014	—	—	—	1,014	1,013
6532 : First Steps Cash	—	50	—	—	50	50
6590 : Cash in hand	(1)	—	—	—	(1)	(1)
Total	14,877	72,215	(34,348)	—	52,744	135,047

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
Liabilities - Creditors: Amounts falling due in one year						
CREDITORS : Other Creditors	10,225	—	173	—	10,399	8,451
Z04 : Accounts Payable	3,020	—	—	—	3,020	4,402
Total	13,245	—	173	—	13,419	12,853

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Liabilities - Provision for liabilities						
PENSION : Baptist Pension Deficit	—	—	—	—	—	23,852
Total	—	—	—	—	—	23,852

13. MOVEMENT IN FUNDS

Purpose and Restriction of Funds

Designated	Purpose	Restriction
AVFUND - Worship AV Fund	Audio Visual equipment	None
CHURCHWE – Church Weekend	Funds for the church weekend.	None
DUCKLINGS – Singing Ducklings	Activities of the Singing Ducklings community group now closed.	None
DUKE - Duke of Edinburgh	Duke of Edinburgh group activities	None
EQUIP - Equipment	Equipment expenditure - now closed	None
ETERNITY - Eternity	Activities of the Emerge youth group	None
FIXTURES - Fixtures Furniture and Equipment Reserve	Furniture and equipment fixed assets	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 – now closed	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
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 Now closed	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

Burlington Baptist Church Financial Statements 2021-22

Restricted Funds	Purpose	Restriction
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
COMMHub – Community Hub	Community Hub development project	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/Evenings	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 now closed	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
SANCTUARY – Sanctuary Refurb	Sanctuary refurbishment fund	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	£1391 to offset deficit in Church Weekend fund, £1630 to fund Duke of Edinburgh activities, £2360 to fund purchase of capital equipment, £6000 to fund planned maintenance and repair projects, £1050 to fund minister Sabbatical, £7885 to offset pension deficit	20,316
Transfer between Designated funds	£300 from Eternity to FIXTURES to fund capital asset purchase £5779 Transfer Intern surplus to fund Sanctuary refurb £12223 Transfer Legacy funds to fund Sanctuary refurb £25000 xfer funds from New Projects to fund Sanctuary refurb £4447 to repay sanctuary loan back to new projects	47,749
Transfer General to Restricted funds		0
Transfer from Designated funds to General fund	Close AVFUND, Saxceptional CYM,, Equipment funds and transfer residual balance to General funds. £15049 top up general from from New Projects	15387
Transfers from Designated to Restricted	Close TWAM, TK, PERSPECTIVES, FRIENDS INTL and transfer residual funds for Mission Giving.	1
Transfer from Restricted funds to Designated	Transfer funds for Capital Equipment purchase	23,590

Burlington Baptist Church Financial Statements 2021-22

Movement In Funds

Burlington Baptist Church
Fund movement by type
Selected period: 01 November 2021 to 31 October 2022

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances carried forward
Unrestricted							
General - General fund	27,054	229,589	224,431	(4,929)	—	—	27,283
Sub-totals	27,054	229,589	224,431	(4,929)	—	—	27,283
Designated							
AVFUND - Worship	234	—	—	(234)	—	—	—
AV Fund							2,423
CHAT - Coffee and Chat	2,367	56	—	—	—	—	
CHURCHWE - Church Weekend	—	1,855	2,951	1,391	—	—	295
DUCKLINGS - Singing Ducklings	376	—	345	—	—	—	31
DUKE - Duke of Edinburgh	(165)	714	2,180	1,629	—	—	(2)
EQUIP - Equipment	55	—	—	(55)	—	—	—
ETERNITY - Eternity	1,437	4,923	5,020	(300)	—	—	1,041
FIXTURES - Fixtures Furniture and Equipment Reserve	16,031	—	7,345	26,249	—	—	34,935
IMPACT - Impact	252	—	—	—	—	—	252
INSPIRE - Inspire	—	—	—	—	—	—	—
INTERN - Intern Fund	11,415	—	553	(5,779)	—	—	5,082
LEGACY - Legacy	12,224	—	—	(12,224)	—	—	—
Mission - Mission Giving	181	—	—	1	—	—	182
NEW - New Projects	49,030	—	—	(35,602)	—	—	13,428
REPAIRS - Repairs & Renewals	13,161	4,649	11,537	6,000	—	—	12,272
SABBAT - Sabbatical	4,519	—	—	1,050	—	—	5,569
SANCTUARY - Sanctuary Refurb	—	—	—	38,556	—	—	38,556
SAX - Saxceptional	—	50	—	(50)	—	—	—
TIDDLY - Tiddlywinks	515	492	638	—	—	—	369
TIME - A Time to Sew	313	1,172	1,301	—	—	—	185
ZPension - Pension reserves	(28,162)	—	287	7,885	—	20,564	—
Sub-totals	83,783	13,910	32,157	28,518	—	20,564	114,618

Burlington Baptist Church Financial Statements 2021-22

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances carried forward
Restricted							
BMS - BMS	23	135	139	—	—	—	19
CENTRE - Church	1,149,237	—	—	—	—	—	1,149,237
Centre Reserve							
CHILDREN - Childrens	648	—	—	(300)	—	—	348
Work							
COMMHub -	—	3,751	—	—	—	—	3,751
COMMUNITY HUB							
DUKE - Duke of	(1)	—	—	1	—	—	—
Edinburgh							
EBACOYEAR - EBA	25	—	—	—	—	—	25
Church of the Year							
ETERNITY - Eternity	13	30	28	—	—	—	15
F4TS11SES - Feet for	2,347	122	766	—	—	—	1,703
the Street/Elevenses							
FLOWER - Flowers	—	114	88	—	—	—	25
FORMNETWOR -	—	1,500	19	—	—	—	1,481
FORM Netw ork							
H4I - Heart For	250	—	—	—	—	—	250
Ipswich							
HAPPY - Happy	(5)	212	207	—	—	—	—
Homes							
HOME - Home Mission	23	135	139	—	—	—	19
IMPACT - Impact	1,220	—	383	—	—	—	837
OPEN - Open Door	392	—	172	—	—	—	220
PROJECTOR -	1	—	—	—	—	—	1
PROJECTOR							
PROP - Property	389,669	—	—	—	—	—	389,669
Reserve							
RUTH - Project Ruth	5	9,665	9,387	—	—	—	283
SANCTUARY -	4,624	39,533	59,423	(23,289)	—	—	(38,555)
Sanctuary Refurb							
Fund							
TEAR - Tear Fund	85	275	305	—	—	—	55
Sub-totals	1,548,558	55,471	71,056	(23,589)	—	—	1,509,382
Totals	1,659,395	298,969	327,644	—	—	20,564	1,651,283
<i>There may be minor discrepancies in the totals if the pence are not being shown</i>							

Note: The Sanctuary Refurb Fund was established to receive donations in response to an appeal for a capital refurbishment project. The expenditure on the project exceeded income, however, there are active pledges of donations which we are still to receive into this fund. The deficit in this fund will reduce by these donations but in the meantime is offset by funds transferred from New Projects into a designated Sanctuary Refurbishment fund.

14. GRANT MAKING

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

Analysis	Grants to Institutions (£)	Grants to Individuals (£)	Support Costs (£)	Total (£)	2020/21
Soul Edge (Abernethy Trust)	-			-	1,500
Beam	700			700	600
BMS	3,639			3,639	3,900
BugB EBA	7,139			7,139	7,366
CYM	1,750			1,750	1,500
EBA CotY	-			-	300
Happy Homes Kenya	697			697	1,049
Harnhill	700			700	600
CAP debt Centre (Hope Church)	3,010			3,010	3,000
Hope into action	-			-	221
Inspire Christian Counselling	1,575			1,575	1,380
Irin Trofimov	-	3,500		3,500	1,447
Kintsugi Hope	1,575			1,575	1,350
Oasis Language School	420			420	-
Path to victory	-			-	1,553
Perspectives	1,575			1,575	1,320
Project Ruth	12,887			12,887	2,899
Route to Freedom	1,505			1,505	1,500
Samaritans Purse	-			-	66
Selig IWNS	-			-	300
TLG (ST Matthews Church)	700			700	1,128
Talitha Koum	455			455	450
Tearfund	305			305	803
TWAM	420			420	450
YMCA Trinity	-			-	269
Other	200			200	-
Unallocated	2,093			2,093	3,028
Total	41,345	3,500		44,845	37,979

15. Comparative figures are provided in the following 2 reports for the SOFA and movement in funds for 2020/21

**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 £
Income and endowments from:	2						
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
Total income		238,406	3,209	7,334	—	248,950	258,717
Expenditure on:	3						
Raising funds		—	—	—	—	—	—
Expenditure on charitable activities		215,792	19,729	3,879	—	239,399	240,388
Other expenditure		—	281	—	—	281	649
Total expenditure		215,792	20,010	3,879	—	239,680	241,037
Net income / (expenditure) resources before transfer		22,615	(16,800)	3,455	—	9,270	17,679
Transfers							
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)
Other recognised gains / losses	9						
Gains / losses on investment assets		—	(212)	—	—	(212)	14,321
Gains on revaluation, fixed assets, charity's own use		—	—	—	—	—	—
Net movement in funds	13	39	5,324	3,695	—	9,058	32,000
Reconciliation of funds							
Total funds brought forward		27,015	78,459	1,544,863	—	1,650,337	1,618,337
Total funds carried forward		27,054	83,783	1,548,558	—	1,659,395	1,650,337
<i>There may be minor discrepancies in the totals if the pence are not being shown</i>							

Burlington Baptist Church Financial Statements 2020-21

Movement in Funds 2020/21

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances carried forward
	£	£	£	£	£	£	£
Unrestricted							
General - General fund	27,015	238,406	215,792	(22,576)	—	—	27,054
Sub-totals	27,015	238,406	215,792	(22,576)	—	—	27,054
Designated							
AV FUND - Worship	404	—	171	—	—	—	234
AV Fund	—	—	—	2,367	—	—	2,367
CHAT - Coffee and Chat	—	—	—	(28)	—	—	—
CONTACT - Contact	28	—	—	—	—	—	—
DUCKINGS - Singing	—	475	99	—	—	—	376
Duckings	—	—	—	—	—	—	—
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)	—	—	—
Fellowship	—	—	—	—	—	—	—
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	—	—	16,600	—	—	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	162	—	—	—	—
TIDDLY - Tiddlywinks	515	—	—	—	—	—	515
TIME - A Time to Sew	348	120	155	—	—	—	313
ZPension - Pension reserves	(27,669)	—	281	—	—	(212)	(28,162)
Sub-totals	78,459	3,209	20,010	22,336	—	(212)	83,783
Restricted							
BMS - BMS	28	115	220	100	—	—	23
CENTRE - Church Centre Reserve	1,149,237	—	—	—	—	—	1,149,237
CHILDREN - Childrens Work	669	—	21	—	—	—	648
DUKE - Duke of Edinburgh	318	—	319	—	—	—	(1)
EBA COYEAR - EBA	25	—	—	—	—	—	25
Church of the Year	—	—	—	—	—	—	—
ETERNITY - Eternity	(32)	45	—	—	—	—	13
Elevenises - Elevenises	—	—	—	—	—	—	—
F4TS11SES - Feet for the Street	1,779	902	333	—	—	—	2,347
FLOWER - Flowers	43	40	83	—	—	—	—
HAI - Heart For Ipswich	250	—	—	—	—	—	250
HAPPY - Happy	5	95	144	39	—	—	(5)
Homes	—	—	—	—	—	—	—
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 Fund	—	4,624	—	—	—	—	4,624
SPURSE - Samaritans Purse	7	—	7	—	—	—	—
Spec Gifts - Special Gifts	667	364	1,031	—	—	—	—
TEAR - Tear Fund	578	310	803	—	—	—	85
Sub-totals	1,544,863	7,334	3,878	239	—	—	1,548,558
Totals	1,650,337	248,950	239,680	—	—	(212)	1,659,395
<i>There may be minor discrepancies in the totals if the pence are not being shown</i>							

16. INDEPENDENT EXAMINATION FEES

	2021/22	2020/21
	£	£
Independent Examiner's Fee	1,300	1,200