

Charity Registration Number 1126707

Burlington Baptist Church Ipswich

Trustees' Report and End of Year Financial  
Statements  
Year Ending October 31<sup>st</sup> 2023

## ***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) (until February 2024)  
Mr Chris Lacey (Treasurer) (from February 2024)  
Miss Alice Speedie (Secretary)  
Mrs Rebecca Willson (until October 2023)  
Mrs Rebecca Garland  
Mr Nathan Luetchford  
Mrs Jane Hewson  
Mr Chris Hewson  
Mr Paul Boulton  
Mr Henry Matter (from November 2023)

### ***Holding Trustee***

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

#### **Directors**

Timothy Chowns  
Caroline Sanderson  
Robert English  
Christopher Hanning  
Andrew Hawksworth  
The Revd Joseph Lennox  
John Levick  
The Revd Christopher Lewis  
The Rev Ann Chesworth  
Karen Martindale  
Olusegun Obidipe  
Mohan Pandian  
Jeremy Ponsford  
Michael Southcombe  
Timothy Walker

Graham Ward  
Peter Walls  
Peter Welch  
John Jones

## ***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***

Vincent Chandler FCA FCCA  
Moore Green Chartered Accountants  
22, Friars Street, Sudbury, Suffolk CO10 2AA

## ***Annual Report for 2022-23***

The trustees present their Annual Report and financial statements for the year ended 31st October 2023.

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, sewing café, those in need in Ipswich eg Elevenses, Open Door Christmas Day meal.

- 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) 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 and now have a membership of 148. The list of members and friends is carefully reviewed as part of our three yearly Constitutional review schedule however the review was delayed due to Covid and the drop in membership reflects the changes in commitment and attendance in churches experienced across the UK as per a survey conducted by the Evangelical Alliance.

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 twice 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.

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 and age-appropriate teaching for children and young people. The service is recorded and made available online via our website and YouTube channel, which extends our reach across the UK and abroad.
- Provision of a variety of groups and services developing community (termed Burlington Communities). These include:
  - Small groups for friendship and Christian support and learning
  - Wellbeing courses following Kintsugi Hope material
  - Wholehearted course exploring inner healing through prayer
  - Missional focused groups for friendship, Christian support and learning usually offering a wider service to the public community, eg A Time to Sew, Elevenses and Impact.

Additionally, we provide:

- Extra teaching through various courses eg Start course and Alpha.
- Extra opportunities for learning and friendship for children and young people eg 8-11 and Emerge, Lego Church, Children's & Youth Camps and Duke of Edinburgh scheme.
- Links to other Christian churches in our locality, eg holding combined celebration services and sharing the journey of the Daniel Fast for three weeks each January. We are also involved with Together for Ipswich, which is a collective of approximately 80 churches from several denominations working collaboratively and in partnership with the Council and local agencies to bring about change in the town. Several church members hold key volunteer roles with Together for Ipswich.
- Links to the wider Christian community to provide additional public services eg, Inspire Christian Counselling, CAP (Christians Against Poverty) and various initiatives supporting Ukrainian families in Ipswich.
- Care for our community through our Pastoral Team including home and hospital visits and communion to those who are housebound. Our harvest thanksgiving offering enables us to provide food parcels to those in need.
- Prayer Ministry Appointments offering specific help and support for people with emotional needs.
- Christian weddings, dedications, baptisms and funerals.
- Internship opportunities for 18-25-year-olds.

Our Senior Minister has been involved in speaking at Christian conferences in the UK and overseas, teaching groups of Baptist ministers online, and offering peer to peer support to other church leaders.

## **Charitable giving**

The church has generally given at least 15% of its regular sources of income to other Christian charities. However, due to the cost-of-living crisis and a reduction in our income, this has been reduced to 5%. This percentage is reviewed regularly.

The main charities we donate to 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
- Inspire Christian Counselling, Ipswich
- Kintsugi Hope, UK

Each Christmas we hold a retiring offering for Happy Home in Kenya which supports and provides accommodation and education to orphaned children and youths.

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, Adult Education Classes, CSCS classes, a children's keyboard class, camera club, Brownies and sometimes a local theatre group.

The Church Hall is used by a range of community groups. As well as being designated as a voting centre for local and national elections, it also facilitates:

- A breakfast and after-school club run by Alpha Nurseries operates daily in term time from the halls. They also run holiday clubs.
- Karibu – African ladies group helping develop cooking and life skills as well as community and expanding their use of our facilities. They also run a Saturday school.
- Ipswich Community Media
- A local theatre group

- Burlington Primary Care

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.

### **Community Hub**

We have a long-held vision for converting the Church Hall into a Community Hub. Initial grant funding and donations were secured to proceed to stage 1 of the project which involved the appointment of architects and measurements to be made to ascertain a guide cost of the project. Several drawings were proposed and discussed at length with the Trustees until one plan was deemed the most appropriate and this was taken to the Church Meeting for further discussion with the architects in attendance. There was a unanimous agreement to progress with the proposal to pre-planning stage, which was granted.

Grant funding bids continue to be pursued. Alongside this, partnerships have been growing with Ipswich Borough Council, Suffolk County Council and Burlington Primary Care. One of our members has arranged a wreath-making class for the staff of Burlington Primary Care as part of their staff well-being programme for their staff, which is scheduled for December.

### **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 the 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. This post was vacated at the end of August 2023 and a decision on re-employing is still to be made.
- 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 although these are lower than they were pre-Covid. There has been the encouragement of new people joining us regularly. 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 a one-off cable repair to the lift in the Church Centre.

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. Budgets are matched to anticipated income based upon previous years and anticipated 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. 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 (though the standing committee is currently depleted). The committee is formed of the Treasurer plus other Church Members, only one of whom 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. The accountant who will carry this out is previously agreed by the Church Meeting.

### **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 or anticipated deficits. The Reserves Policy is reviewed from time to time. 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 and changes in personal circumstances including members re-locating out of the area. 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. Towards the end of the financial year two members of staff resigned resulting in an over-recovery of the financial position against the budget. Given the ongoing anticipated deficit with a fully-staffed position it was agreed by Trustees that a staff review would be undertaken before re-hiring commenced.

## **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. We anticipate using this fund to maintain operations whilst income recovers over the next few years.
- **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 1<sup>st</sup> 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 7 May 2024

A handwritten signature in black ink that reads "Alice Speedie". The script is cursive and fluid.

Alice Speedie  
Church Secretary

## **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 2023 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.



Vincent Chandler FCA FCCA  
Independent Examiner  
Moore Green  
Chartered Accountants  
22 Friars Street  
Sudbury  
Suffolk  
CO10 2AA

03.07.2024

## Statement of Financial Activities

### Burlington Baptist Church Statement of Financial Activities

For the period from 01 November 2022 to 31 October 2023

	Notes	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>							
Donations and legacies		207,711.47	1,631.41	41,188.57	—	250,531.45	259,900.50
Income from charitable activities		149.24	7,173.02	368.99	—	7,691.25	7,211.40
Investments		441.36	—	—	—	441.36	57.89
Other income		33,969.90	29.00	1,000.00	—	34,998.90	31,799.69
<b>Total income</b>	<b>2</b>	<b>242,271.97</b>	<b>8,833.43</b>	<b>42,557.56</b>	<b>—</b>	<b>293,662.96</b>	<b>298,969.48</b>
<b>Expenditure on:</b>							
Expenditure on charitable activities		220,560.37	19,746.17	25,468.01	—	265,774.55	327,357.33
Other expenditure		—	—	—	—	—	287.00
<b>Total expenditure</b>	<b>3</b>	<b>220,560.37</b>	<b>19,746.17</b>	<b>25,468.01</b>	<b>—</b>	<b>265,774.55</b>	<b>327,644.33</b>
Gains / losses on investment assets		—	—	—	—	—	20,563.54
<b>Net income / (expenditure) resources before trans</b>		<b>21,711.60</b>	<b>(10,912.74)</b>	<b>17,089.55</b>	<b>—</b>	<b>27,888.41</b>	<b>(8,111.31)</b>
<b>Transfers</b>							
	<b>13</b>						
Gross transfers between funds - in		200.00	28,302.78	27,168.80	—	55,671.58	107,045.12
Gross transfers between funds - out		(21,910.78)	(33,760.80)	—	—	(55,671.58)	(107,045.12)
<b>Net movement in funds</b>		<b>0.82</b>	<b>(16,370.76)</b>	<b>44,258.35</b>	<b>—</b>	<b>27,888.41</b>	<b>(8,111.31)</b>
<b>Reconciliation of funds</b>							
<b>Total funds brought forward</b>		<b>27,283.28</b>	<b>114,617.71</b>	<b>1,509,382.38</b>	<b>—</b>	<b>1,651,283.37</b>	<b>1,659,394.68</b>
<b>Total funds carried forward</b>		<b>27,284.10</b>	<b>98,246.95</b>	<b>1,553,640.73</b>	<b>—</b>	<b>1,679,171.78</b>	<b>1,651,283.37</b>

## Balance Sheet

### Burlington Baptist Church

#### Balance sheet (Separate funds)

As at: 31 October 2023

	Notes	General Fund	Designated Funds	Restricted Endowmen	At 31/10/2023 £	At 31/10/2022 £
<b>Fixed assets</b>						
Tangible assets		—	28,088.91	1,538,906.00	—	1,566,994.91
<b>Fixed assets</b>	<b>8</b>	<b>—</b>	<b>28,088.91</b>	<b>1,538,906.00</b>	<b>—</b>	<b>1,573,840.85</b>
<b>Current assets</b>						
Debtors		14,780.30	669.84	655	—	16,105.14
Cash at bank and in hand		23,147.22	69,488.20	14,962.56	—	107,597.98
<b>Current assets</b>		<b>37,927.52</b>	<b>70,158.04</b>	<b>15,617.56</b>	<b>—</b>	<b>123,703.12</b>
<b>Liabilities</b>	<b>12</b>					
Creditors: Amounts falling due in one year		10,643.42	—	882.83	—	11,526.25
<b>Net current assets less current liabilities</b>		<b>27,284.10</b>	<b>70,158.04</b>	<b>14,734.73</b>	<b>—</b>	<b>112,176.87</b>
<b>Total assets less current liabilities</b>		<b>27,284.10</b>	<b>98,246.95</b>	<b>1,553,640.73</b>	<b>—</b>	<b>1,651,283.37</b>
<b>Total net assets less liabilities</b>		<b>27,284.10</b>	<b>98,246.95</b>	<b>1,553,640.73</b>	<b>—</b>	<b>1,651,283.37</b>

The financial statements were approved by the Board of Trustees on 7 May 2024 and were signed on behalf by:



Christopher Lacey

Church Treasurer

## ***Notes to the Financial Statements for the year ended 31 October 2023***

### **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

**Analysis of income and expenditure**  
**Selected period: 01 November 2022 to 31 October 2023**

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
<b>Income and endowments</b>						
<b><i>Donations and legacies</i></b>						
1101 - Offerings	163,431.07	—	525.00	—	163,956.07	169,676.81
1102 - Tax refunds	30,962.46	69.44	2,900.91	—	33,932.81	42,134.64
1103 - Grants	—	—	18,470.00	—	18,470.00	1,000.00
1104 - Gifts & Donations	13,317.94	1,561.97	19,292.66	—	34,172.57	47,089.05
<b><i>Donations and legacies Totals</i></b>	<b>207,711.47</b>	<b>1,631.41</b>	<b>41,188.57</b>	<b>—</b>	<b>250,531.45</b>	<b>259,900.50</b>
<b><i>Income from charitable activities</i></b>						
1302 - Other activities	149.24	7,173.02	368.99	—	7,691.25	7,211.40
<b><i>Income from charitable activities Totals</i></b>	<b>149.24</b>	<b>7,173.02</b>	<b>368.99</b>	<b>—</b>	<b>7,691.25</b>	<b>7,211.40</b>
<b><i>Investments</i></b>						
1201 - Bank interest	441.36	—	—	—	441.36	57.89
<b><i>Investments Totals</i></b>	<b>441.36</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>441.36</b>	<b>57.89</b>
<b><i>Other income</i></b>						
1303 - Insurance Claim	—	—	—	—	—	4,648.56
1401 - Room hire	33,800.49	—	—	—	33,800.49	26,441.92
1402 - Sundry income	169.41	29.00	—	—	198.41	209.21
1405 - Intern Fees	—	—	1,000.00	—	1,000.00	500.00
<b><i>Other income Totals</i></b>	<b>33,969.90</b>	<b>29.00</b>	<b>1,000.00</b>	<b>—</b>	<b>34,998.90</b>	<b>31,799.69</b>
<b>Income and endowments Grand totals</b>	<b>242,271.97</b>	<b>8,833.43</b>	<b>42,557.56</b>	<b>—</b>	<b>293,662.96</b>	<b>298,969.48</b>

### 3. EXPENDITURE

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
<b>Expenditure</b>						
<b><i>Expenditure on charitable activities</i></b>						
2000 - Church weekend	—	2,150.00	—	—	2,150.00	1,633.00
2002 - Other activities	—	3,961.72	5,985.26	—	9,946.98	4,979.09
2100 - Ministry	966.37	233.35	300	—	1,499.72	1,853.91
2101 - Wages & salaries	143,852.89	—	—	—	143,852.89	127,534.99
2102 - Pensions	8,554.08	—	—	—	8,554.08	7,917.74
2103 - Training	2,868.53	—	—	—	2,868.53	3,169.74
2104 - Travel & Conference	1,320.60	612.74	—	—	1,933.34	1,909.96
2105 - Manse Expenses	6,348.65	—	—	—	6,348.65	4,752.69
2110 - Mission Giving	12,100.89	230	2,363.99	—	14,694.88	44,844.92
2111 - Outreach	—	—	445.81	—	445.81	—
2120 - Children's work	318.96	—	—	—	318.96	753.9
2122 - Catering costs	1,443.17	1,367.47	981.86	—	3,792.50	4,625.61
2130 - Pastoral	—	101.21	—	—	101.21	—
2300 - Resource materials	239.35	351.51	—	—	590.86	504.05
2301 - Equipment	1,438.30	182.04	1,529.40	—	3,149.74	1,223.68
2303 - Computer Software	2,378.51	—	143.88	—	2,522.39	2,177.40
2400 - Church Heat light & Water	14,946.20	—	—	—	14,946.20	11,731.58
2401 - Insurance	6,123.28	—	—	—	6,123.28	6,509.26
2402 - Cleaning Materials	1,420.99	—	—	—	1,420.99	1,555.68
2403 - Repairs and renew als	5,067.16	2,552.88	13,462.38	—	21,082.42	73,538.55
2406 - Flow ers	135.62	—	255.43	—	391.05	845.57
2408 - Halls Heat and Light & Water	2,766.40	—	—	—	2,766.40	4,539.37
2410 - Manse repair & maintenance	1,057.91	—	—	—	1,057.91	4,549.38
2411 - Manse Insurance	136.09	—	—	—	136.09	308
2600 - Printing stationery and advertising	1,271.52	—	—	—	1,271.52	863.25
2601 - Telephone & Broadband	1,865.75	—	—	—	1,865.75	1,622.99
2602 - Subscriptions	2,270.94	359.7	—	—	2,630.64	4,104.78
2603 - Bank charges	279.76	—	—	—	279.76	267
2604 - Sundry expenses	86.45	219.62	—	—	306.07	306.88
2607 - DBS Checks	—	—	—	—	—	89
2800 - Depreciation	—	7,423.93	—	—	7,423.93	7,345.36
2900 - Independent Examination	1,302.00	—	—	—	1,302.00	1,300.00
<b><i>Expenditure on charitable activities Totals</i></b>	220,560.37	19,746.17	25,468.01	—	265,774.55	327,357.33
<b><i>Other expenditure</i></b>						
2701 - Pension Deficit Interest	—	—	—	—	—	287
<b><i>Other expenditure Totals</i></b>	—	—	—	—	—	287
<b>Expenditure Grand totals</b>	220,560.37	19,746.17	25,468.01	—	265,774.55	327,644.33

#### 4. STAFF COSTS

Staff Costs	2021/22	2020/21
Gross Salaries*	£139,405	£124,757
Employers National Insurance**	£4,499	£2,778
Pensions***	£17,194	(£8,778)
	£161,097	£118,757

\* Gross Salaries includes employee pension contributions less Statutory Adoption Pay less Employer NI Allowance less EE NI refund - includes £68.93 tax refund recorded in error in 21/22

\*\*Employer NI - includes £7.20 NI refund overstated in 21/22

\*\*\* 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 (2021/22: 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 2022/23, as employees of Burlington Baptist church totalling £59,668 (2021/22 £ 58,896).

- 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 a participating employer in the Baptist Pension Scheme ("the Scheme"), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of the Employer and the other participating employers. 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. Prior to this date the main benefit provided through the Defined Benefit (DB) Plan was a 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

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 Broadstone Corporate

Benefits Ltd. 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 if 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 Limited. The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. Because it is not possible to attribute the Scheme's assets and liabilities to specific employers, the scheme is accounted for as if the Scheme were a defined contribution scheme.

### 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.\*

\*The agreed Revised Schedule of Contributions for that date was confirmed and agreed in December 2023 with the Pension Actuaries and the Pension Regulator that **there is now no longer a deficit**, and so no pension provision is required.

## 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](http://www.baptist.org.uk/pensions) for more details.

## DB Plan finances and risk exposure

As things currently stand, it is expected that the trustees of the scheme that the existing DB Plan funds to be adequate and a relatively small surplus may emerge. Discussions over the use of surplus are ongoing but we cannot rule out the possibility of a shortfall. Deficit Recovery Contributions (DRCs) In light of the above uncertainties, the Trustee will continue to collect £1 per month from each employer so that the direct debit facility remains open should there be a significant change in circumstances. If there is a significant detrimental change, employers may be asked to increase their contributions. This requirement will cease when the buy-out completes and we move towards wind-up of the DB Plan.

## 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 2023	31 October 2022
Balance sheet liability at year start	-	£23,851
Minus deficiency contributions paid	£0	(£3,575)
Interest cost (recognised in SoFA)	£0	£287
Remaining change to balance sheet liability* (recognised in SoFA)	£0	(£20,563)
Balance sheet liability at year end	-	-

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

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

At 31 October 2023 there were four eligible job holders and one job holder with a right to opt in, enrolled into the work place 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 £168 (2021/22: £7,139).

## 7. RELATED PARTY TRANSACTIONS

Four trustees received a total of £2,248 for reimbursed expenses (2021/22: Two Trustees, £1,860).

The aggregate amount of donations received from Trustees and related parties was £54,930 (2021/22: £58,828).

## 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 2022	£200,000	£189,669	£1,149,237	£274,917	£1,813,823
Additions				£578	£578
Disposals					£0
Revaluation					£0
<b>At 31st Oct 2023</b>	<b>£200,000</b>	<b>£189,669</b>	<b>£1,149,237</b>	<b>£275,495</b>	<b>£1,814,401</b>
<b>Depreciation</b>					
At 31st Oct 2022				£239,983	£239,983
Charge for the year				£7,424	£7,424
<b>At 31st Oct 2023</b>				<b>£247,407</b>	<b>£247,407</b>
<b>Net book value</b>					
At 31st Oct 2022	£200,000	£189,669	£1,149,237	£34,934	£1,573,840
<b>At 31st Oct 2023</b>	<b>£200,000</b>	<b>£189,669</b>	<b>£1,149,237</b>	<b>£28,088</b>	<b>£1,566,994</b>

## 9. OTHER RECOGNIZED GAINS/LOSSES

	2022/23 £	2021/22 £
Re-measurement of multi-employer pension liability	-	20,564

## 10. CURRENT ASSETS – DEBTORS

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
<b>Current assets - Debtors</b>						
DEBTORS : Debtors	—	—	—	—	—	4,648.56
GIFTAID : Gift Aid Refund receivable	10,549.39	89.84	655	—	11,294.23	27,937.01
PREPAY : Prepayments	-504.2	504	—	—	-0.2	2,334.83
Z05 : Accounts Receivable	2,931.56	76	—	—	3,007.56	1,108.40
Z06 : Prepayments	1,803.55	—	—	—	1,803.55	2,088.53
<b>Total</b>	<b>14,780.30</b>	<b>669.84</b>	<b>655</b>	<b>—</b>	<b>16,105.14</b>	<b>38,117.33</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	7,338.31	(9,835.94)	15,533.84	—	13,036.21	1,417.55
6502 : Barclays Premium	2,547.18	2,511.88	—	—	5,059.06	2,544.13
6503 : CAF Account	47,216.80	18,578.98	(1,391.10)	—	64,404.68	23,150.47
6504 : Contact Cash	—	28.29	—	—	28.29	28.29
6510 : ElevensesF4TS Cash	—	—	52.55	—	52.55	64.44
6514 : Flow er Cash	54.02	—	(28.59)	—	25.43	41.67
6515 : Impact Cash	—	27.49	(27.49)	—	—	28.40
6516 : Impact current account	—	(818.85)	818.85	—	—	873.19
6517 : Ladies Fellow ship Current	—	(0.02)	—	—	(0.02)	(0.02)
6523 : Time to Sew Cash	—	254.14	4.50	—	258.64	189.01
6526 : Tiddlywinks Cash	—	36.35	—	—	36.35	53.89
6530 : CAF Gold ( General)	(35,023.70)	58,655.88	—	—	23,632.18	23,289.89
6531 : Scottish widow s ( General)	1,015.62	—	—	—	1,015.62	1,013.89
6532 : First Steps Cash	—	50.00	—	—	50.00	50.00
6590 : Cash in hand	(1.01)	—	—	—	(1.01)	(1.01)
<b>Total</b>	<b>23,147.22</b>	<b>69,488.20</b>	<b>14,962.56</b>	<b>—</b>	<b>107,597.98</b>	<b>52,743.79</b>

## 12. LIABILITIES – CREDITORS

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
<b>Liabilities - Agency accounts</b>						
6699 : Agency collections	—	—	23.64	—	23.64	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>23.64</b>	<b>—</b>	<b>23.64</b>	<b>—</b>
<b>Liabilities - Creditors: Amounts falling due in one year</b>						
BU : Baptist Union Loan Corporation	—	—	(0.31)	—	(0.31)	(0.31)
CREDITORS : Other Creditors	4,842.09	—	173.50	—	5,015.59	10,398.52
Z04 : Accounts Payable	5,801.33	—	686.00	—	6,487.33	3,020.39
<b>Total</b>	<b>10,643.42</b>	<b>—</b>	<b>859.19</b>	<b>—</b>	<b>11,502.61</b>	<b>13,418.60</b>



## 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

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/Elevenes	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

## Burlington Baptist Church Trustees Report 2022-2023

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	Transfer from General to Church Weekend fund to cover deficit. £273 Transfer £600 to Duke of Edinburgh fund for DofE license Transfer £1100 to Eternity for youth work Transfer £578 to Fixtures for purchase of capital equipment Transfer £6000 to Repair fund for planned maintenance and repairs Transfer £1050 to Sabbatical fund.	9,601
Transfer between Designated funds	Transfer £6392 from Sanctuary fund to New Projects as pledges pay off some of the deficit	6,392
Transfer General to Restricted funds		0
Transfer from Designated funds to General fund	Transfer £200 donation from Time to sew to General funds	200
<b>Transfers from Designated to Restricted</b>	Transfer £27,169 from Sanctuary fund to Sanctuary fund to cover the deficit on the Sanctuary fund	27,169
<b>Transfer from Restricted funds to Designated</b>		0

# Burlington Baptist Church Trustees Report 2022-2023

## Burlington Baptist Church

### Fund movement by type

Selected period: 01 November 2022 to 31 October 2023

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	27,283.28	242,271.97	220,560.37	(21,710.78)	—	—	27,284.10
<b>Sub-totals</b>	<b>27,283.28</b>	<b>242,271.97</b>	<b>220,560.37</b>	<b>(21,710.78)</b>	<b>—</b>	<b>—</b>	<b>27,284.10</b>
<b>Designated</b>							
CHAT - Coffee and Chat	2,423.00	—	—	—	—	—	2,423.00
CHURCHWE - Church Weekend	294.78	382.43	950.00	272.79	—	—	—
DUCKLINGS - Singing Ducklings	30.92	—	30.92	—	—	—	—
DUKE - Duke of Edinburgh	(1.57)	53.48	359.70	600.00	—	—	292.21
EQUIP - Equipment	—	1,114.98	—	—	—	—	1,114.98
ETERNITY - Eternity	1,040.89	4,914.94	6,274.69	1,100.00	—	—	781.14
FIXTURES - Fixtures Furniture and Equipment Reserve	34,934.85	—	7,423.93	577.99	—	—	28,088.91
IMPACT - Impact	251.90	—	—	—	—	—	251.90
INTERN - Intern Fund	5,082.37	—	388.54	—	—	—	4,693.83
Mission - Mission Giving	182.28	—	—	—	—	—	182.28
NEW - New Projects	13,428.05	—	—	18,702.00	—	—	32,130.05
REPAIRS - Repairs & Renew als	12,272.07	—	2,552.88	6,000.00	—	—	15,719.19
SABBAT - Sabbatical	5,568.95	—	—	1,050.00	—	—	6,618.95
SANCTUARY - Sanctuary Refurb Fund	38,555.80	50.00	—	(33,560.80)	—	—	5,045.00
TIDDLY - Tiddlyw inks	368.91	448.00	465.54	—	—	—	351.37
TIME - A Time to Sew	184.51	1,869.60	1,299.97	(200.00)	—	—	554.14
<b>Sub-totals</b>	<b>114,617.71</b>	<b>8,833.43</b>	<b>19,746.17</b>	<b>(5,458.02)</b>	<b>—</b>	<b>—</b>	<b>98,246.95</b>

# Burlington Baptist Church Trustees Report 2022-2023

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances carried forward
<b>Restricted</b>							
BMS - BMS	18.75	150.00	168.00	—	—	—	0.75
CENTRE - Church	1,149,237.31	—	—	—	—	—	1,149,237.31
Centre Reserve							
CHILDREN - Childrens Work	348.44	—	—	—	—	—	348.44
COMMHub - COMMUNITY HUB	3,750.60	20,229.80	13,462.38	—	—	—	10,518.02
EBACOYEAR - EBA	25.00	—	—	—	—	—	25.00
Church of the Year							
ETERNITY - Eternity	15.23	—	—	—	—	—	15.23
F4TS11SES - Feet for the Street/Elevenses	1,702.57	433.99	635.88	—	—	—	1,500.68
FLOWER - Flowers	25.43	230.00	255.43	—	—	—	—
FORMNETWORK - FORM Network	1,480.80	1,000.00	803.88	—	—	—	1,676.92
H4I - Heart For Ipswich	250.00	—	—	—	—	—	250.00
HAPPY - Happy Homes	—	427.18	313.76	—	—	—	113.42
HOME - Home Mission	18.75	150.00	168.00	—	—	—	0.75
IMPACT - Impact	837.19	—	—	—	—	—	837.19
OPEN - Open Door	219.87	30.00	345.98	—	—	—	(96.11)
PROJECTOR - PROJECTOR	0.97	—	—	—	—	—	0.97
PROP - Property Reserve	389,669.00	—	—	—	—	—	389,669.00
RUTH - Project Ruth	282.86	—	—	—	—	—	282.86
SANCTUARY - Sanctuary Refurb Fund	(38,555.39)	6,386.59	—	27,168.80	—	—	(5,000.00)
SCCTOURS - SCC	—	8,470.00	6,008.22	—	—	—	2,461.78
SUFFOLK TOUR							
SpecGifts - Special Gifts	—	1,750.00	—	—	—	—	1,750.00
TEAR - Tear Fund	55.00	300.00	350.00	—	—	—	5.00
TFIMoveOn - TFI Move On	—	3,000.00	2,956.48	—	—	—	43.52
<b>Sub-totals</b>	<b>1,509,382.38</b>	<b>42,557.56</b>	<b>25,468.01</b>	<b>27,168.80</b>	<b>—</b>	<b>—</b>	<b>1,553,640.73</b>

**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 (£)	2022/23
Beam	98			98	700
BMS	414			414	3,639
BugB EBA Home Mission	168			168	7,139
CYM	546			546	1,750
Happy Homes Kenya	388			388	697
Harnhill	98			98	700
CAP debt Centre (Hope Church)	3,740			3740	3,010
Inspire Christian Counselling	542			542	1,575
Irini Trofimov	-	1,624		1624	3,500
Kintsugi Hope	540			540	1,575
Oasis Language School	-			-	420
Perspectives	542			542	1,575
Project Ruth	1,622			1622	12,887
Route to Freedom	1,501			1501	1,505
TLG (ST Matthews Church)	600			600	700
Talitha Koum	-				450
Tearfund	350			350	803
TWAM	50			50	450
YMCA Trinity	-			-	269
Move On grants to Ukrainian refugees	-	1,364		1,364	-
Community grant	30			30	-
Mission on the Move	200			200	-
Unallocated	278			477	3,028
<b>Total</b>	<b>11,707</b>	<b>2,988</b>		<b>14,695</b>	<b>37,979</b>

**15. Comparative figures are provided in the following two reports for the SOFA and movement in funds for 2021/22**

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Income and endowments from:</i>						
D: > nations and legacies	202,935	1,995	54,971		259,901	225,523
Incorre 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
<b>Total income</b>	<b>229,589</b>	<b>13,910</b>	<b>55,471</b>		<b>298,969</b>	<b>248,950</b>
<i>Expenditure on:</i>						
Raising funds						
Expenditure on charitable activities	224,431	31,870	71,056		327,357	239,399
Other expenditure		287			287	281
<b>Total expenditure</b>	<b>224,431</b>	<b>32,157</b>	<b>71,056</b>		<b>327,644</b>	<b>239,680</b>
<b>Net income/ (expenditure) resources before trans</b>	<b>5,158</b>	<b>(18,247)</b>	<b>(15,585)</b>		<b>(28,675)</b>	<b>9,270</b>
<i>Transfers</i>						
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)
<i>Other recognised gains/ losses</i>						
Gain/Losses on pension liability		20,564			20,564	(212)
<b>Net movement in funds</b>	<b>230</b>	<b>30,835</b>	<b>(39,174)</b>		<b>(8,111)</b>	<b>9,058</b>
<i>Reconciliation offunds</i>						
<b>Total funds brought forward</b>	<b>27,054</b>	<b>83,783</b>	<b>1,548,558</b>		<b>1,659,395</b>	<b>1,650,337</b>
<b>Total funds carried forward</b>	<b>27,284</b>	<b>114,618</b>	<b>1,509,384</b>		<b>1,651,284</b>	<b>1,659,395</b>

# Burlington Baptist Church Trustees Report 2022-2023

## Movement in Funds 2021/22

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
<b>Unrestricted</b>							
General - General fund	27,054	229,589	224,431	(4,929)			27,283
<b>Sub-totals</b>	<b>27,054</b>	<b>229,589</b>	<b>224,431</b>	<b>(4,929)</b>			<b>27,283</b>
<b>Designated</b>							
AVFUND - Worship	234			(234)			
AV Fund							
CHAT - Coffee and Chat	2,367	56					2,423
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 - Equiprent	55			(55)			
ETERNITY - Bernity	1,437	4,923	5,020	(300)			1,041
FIXTURES - Fixtures Furniture and Equiprent 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						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 Tirre to Sew	313	1,172	1,301				185
ZPension - Pension reserves	(28,162)		287	7,885		20,564	
<b>Sub-totals</b>	<b>83,783</b>	<b>13,910</b>	<b>32,157</b>	<b>28,518</b>		<b>20,564</b>	<b>114,618</b>

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 Centre Reserve	1,149,237						1,149,237
CHILDREN - Childrens Work	648			{300}			348
COMMHUB- COMMUNITY HUB		3,751					3,751
DUKE - Duke of Edinburgh	(1)						
EBACOEYEAR- EBA Church of the Year	25						25
ETERNITY - Bernity	13	30	28				15
F4TS11SES- Feet for the Street/Bevenses	2,347	122	766				1,703
FLOWER - Flowers		114	88				25
FORMNETM)R - FORM Network		1,500	19				1,481
H4I - Heart For Ipswich	250						250
HAPPY - Happy Homes	(5)	212	207				
HOME- Home Mssion	23	135	139				19
IMPACT- Impact	1,220		383				837
OPEN - Open Dear	392		172				220
PROJECTOR- PROJECTOR							1
PROP - Property Reserve	389,669						389,669
RUTH - Project Ruth	5	9,665	9,387				283
SANCTUARY- Sanctuary Refurb	4,624	39,533	59,423	(23,289)			(38,555)
F11nd TEAR- Tear Fund	85	275	305				55
Sub-totals	<b>1,548,558</b>	<b>55,471</b>	71,056	(23,589)			1,509,382
Totals	1,659,395	298,969	327,644			20,564	1,651,283

## 16. INDEPENDENT EXAMINATION FEES

	2022/23	2021/22
	£	£
Independent Examiner's Fee	1,200	1,300