

DOWNTON BAPTIST CHURCH

England & Wales · Charity number 1131186

Details

Status Registered

Legal form Other

Registered 2009-08-18

Register [View on the Charity Commission register](#)

Contact

Address Downton Baptist Church
South Lane
Downton
Salisbury
SP5 3NA

Phone 01725512971

Email office@downtonbaptist.org

Website www.downtonbaptist.org

Activities

Objects: The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Activities: Sharing God's love in the local community, through word and action. Being an inclusive, welcoming, worshipping community centred on the Holy Scriptures. Our Mission statement motto is 'Knowing Jesus Christ and making Him known' and we seek to encourage a faith journey for young and old, male and female regardless of previous experience or none.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Dorset
- Hampshire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£213,466	£185,128	-	-
2024-12-31	£172,805	£176,084	-	-
2023-12-31	£145,593	£165,532	-	-
2022-12-31	£141,679	£184,545	-	-
2021-12-31	£168,976	£137,558	-	-
2020-12-31	£164,692	£148,596	-	-

Trustees

Name	Role	Appointed
Dr Naomi Michaela Lloyd-Jones	Chair	2022-03-20
Amanda Jean Ivens-Smith		2022-03-20
Charlotte Rose Devereux		2026-03-22
Ian Douglas MITCHELL		2015-03-22
James Edward KING		2025-03-16
Nichola Louise Head		2026-03-22
REV PHILIP RHOADES		
Renate James		2024-03-24
Rev Katy Margaret ULLYATT		2016-06-12

DOWNTON BAPTIST CHURCH

England & Wales - Charity number 1131186

Accounts

DOWNTON BAPTIST CHURCH
Knowing Jesus Christ and making Him known
REGISTERED CHARITY NUMBER 1131186

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2025

This report should be read in conjunction with the charity's accounts for the year ended 31st December 2025. Details of the structure, governance and management of the charity, and its administration details, are set out under the heading "Constitution and Administration" on page 1 of those accounts.

Our Objectives:

Sharing God's love in the local community through word and action. Being an inclusive, welcoming, worshipping community centred on the Holy Scripture. Our Mission Statement is "Knowing Jesus Christ and making Him known" and we seek to encourage a faith journey for all people, young and old, regardless of previous experience.

Our work is co-ordinated and monitored by the elected Deacons, the Treasurer, and the two Ministers of the church. These individuals also function as the Charity Trustees. The Trustees met on twelve occasions (11 management meetings and 1 Vision Meeting) in 2026 to progress the work of the church which has grown as we implement our 'Forward Vision'. There have also been five meetings for the membership of the church, including the AGM on the 16th March.

Three of the current deacons stood for a second term and a new deacon stood for election at the Jan '25 members meeting. All were duly voted in bringing the number of our Deacons to seven. All the Deacons are also Trustees along with our two ministers and treasurer. One Deacon stood down in September. We work closely with the church office, the worship group and the many volunteers who provide the church's activities. We are thankful for our fellow Christians in our surrounding community and continue to share with them through the Downton Churches Together.

Our Activities:

Some key areas from our 'Forward vision' are highlighted below:

Gathering around **The TABLE** for worship, prayer, bible study and fellowship; **The LARDER** where we supply free food, donated by the local community and local businesses to those in the local community who are in need and we are also a distribution centre for Salisbury Food Bank; **The WARDROBE** where we share free clothing donated by the community; **The GARDEN**, a community garden where we share church outdoors producing fresh vegetables and providing outdoor fellowship for families; **The KITCHEN** where we offer a lunch to older people attending our Thursday Services and refreshments and a chat to people visiting The Larder and The Wardrobe also to carers attending our Playroom. In addition we provided a Christmas dinner for visitors to our Larder.

Young Peoples' Work

The number of people attending our young peoples' work on a Sunday morning especially of creche and primary age, has steadily grown throughout the year requiring more volunteers.

We are fortunate to have a team of lively, enthusiastic volunteers. Their activities include singing, bible teaching, drama, games, stories, crafts and fund raising. Our aim is to ensure that the children enjoy being part of the church family.

Playroom

This Wednesday morning Toddler Church is for pre-school children and their carers. It engages with young church members' families and families who were not previously involved in church activities. There are activities for the children and opportunities for the adults to talk, share bible stories, pray and sing. In the warm summer months this group enjoyed being outdoors in the garden.

Holiday Club

This annual summer children's Activity event was held over 3 days at the end of July. It attracted more than 120 children of primary school and 25 secondary school age. It offered bible-based teaching, imaginative craft activities and energetic games plus joyful singing. It is inspiring to see church members of all ages working together to provide this ministry to the local community.

Schools work

Our ministers and some church members are involved in two local schools, one primary and one secondary, leading worship, holding RE days in the church, acting as Governors. We believe this brings real benefit to our communities. One of our pastors also leads the local primary school's Worship Council.

Other Outreach Work

We support various charities. Some are local, such as Salisbury Street Pastors, Salisbury Food Bank and Downton4Family while others are abroad such as the Philippine Community Fund which supports families on the rubbish dump sites in Manila and a Pastor. We supported all of these throughout the year.

Our buildings are used on a regular basis by several outside organisations, such as Guides and Brownies, RNID, Breast Feeding Advisors.

Community Groups

Five groups meet regularly during the week in the homes of individual members for Bible study, prayer and sharing. These groups also play a part in pastoral care, an important part of our work.

The Care Homes

Our ministers lead a service and provide pastoral care in our local care homes.

Ukrainians

Some of our church members and attenders continue to work to support our families from Ukraine. This has been a rewarding service and has meant a lot to our guests.

Summary

It is clear from the above overview that our members are actively committed to furthering the objectives and the forward vision of the church. The number of people attending the church services each week has slowly increased over the year and the official membership has remained fairly stable over the year. The Sunday morning service is full of people of all ages

enjoying worship, teaching and fellowship and the Thursday morning service has been much enjoyed by our older age group. Our Sunday evening prayer services, **The Inner Room**, are welcomed by those who appreciate a quiet time of prayer. We hold an **ENGINE ROOM** once a month for worship. Our activities allow our ministers, trustees, members and many volunteers to reach outwards into the community of Downton and surrounding areas. The church website is www.downtonbaptist.org.

The Trustees prayerfully and optimistically look forward to 2026.

The accounts further demonstrate our faith in action and the Trustees believe that the net asset position shown on the balance sheet at 31st December 2025 provides a sound base from which to continue meeting our objectives. The charity's policy on reserves is set out in note 2 to the accounts.

As required by section 4 of the Charities Act 2011, the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the charity's objectives fall within the definition of charitable purposes in the Act and that the wide range of activities set out above contributes to meeting those objectives.

Naomi Lloyd-Jones

Chairperson of Downton Baptist Church Trustees

This report has been reviewed and approved by the trustees and is signed on their behalf by:

Name N. Lloyd Jones
Signature 

Name RENATE JAMES
Signature 

Date 2/3/26

Date 8/4/26

DOWNTON BAPTIST CHURCH

REGISTERED CHARITY NUMBER 1131186

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

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CONSTITUTION AND ADMINISTRATION

Downton Baptist Church is affiliated to the Baptist Union of Great Britain but operates in accordance with its own constitution, which may only be changed by a two thirds majority of the members in general meeting. A church covenant was established in 1793 and re-affirmed annually. A new and updated church covenant was adopted in November 2000 and this is now re-affirmed annually.

The church registered as a charity (no. 1131186) from 18th August 2009 and is required to file its annual accounts and an annual trustees' report with the Charity Commission. The accounts have been prepared in accordance with the requirements of The Charities Act 2011 and the Charities SORP (FRS 102), using the accounting policies set out in note 1.

Under the terms of the constitution the church has a 'shared leadership' that is responsible for all aspects of the church's affairs, including spiritual matters, finance and administration. The shared leadership team comprises the ministers, ministry team, deacons and treasurer, who collectively are regarded under trust and charity law as 'trustees'. As such, they are also responsible for reviewing and mitigating any risks to which the church may be exposed.

The following were 'charity trustees' during 2025:

Ministers	Rev P J Rhoades	Rev K M Ulliyatt
Ministry team	None	
Deacons	Dr M J Brueton Mrs D E Bugden Mrs A J Ivens-Smith Mrs R James	Mr J E King (from 16.3.25) Dr N M Lloyd-Jones Mrs J M Stafford (until 10.10.25)
Treasurer	Mr I D Mitchell	

The church also has the following 'holding trustees' who are responsible for holding its property, to be used by the church as set out in a separate trust established in 1813 (see also note 9):

Mr R D Avery (died 21.1.26)	Mr I D Mitchell
Mrs D C Jennings	Mr M H Smith

Holding trustees as such have no responsibility for the day to day running of the church although I D Mitchell is also treasurer, as set out above.

The church's main bankers are CAF Bank of West Malling, Kent. The church also had funds on deposit with Scottish Widows until November 2025.

Registered at: South Lane
Downton
Salisbury
Wiltshire SP5 3NA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2025

	NOTE	Unrestricted funds £	Restricted funds £	Permanent endowment £	2025 TOTAL FUNDS £	2024 TOTAL FUNDS £
INCOME AND ENDOWMENTS FROM:						
Direct giving		92,982	10,309	-	103,291	94,699
Designated giving	8	-	10,747	-	10,747	18,656
Tax recoverable under gift aid		23,762	836	-	24,598	25,504
Legacies		5,000	25,000	-	30,000	-
Grant		-	1,000	-	1,000	-
Manse letting		24,300	-	-	24,300	15,525
Other premises income		5,770	-	-	5,770	5,390
Interest and dividends		4,481	-	-	4,481	4,526
Other income	3	8,659	620	-	9,279	8,505
		<u>164,954</u>	<u>48,512</u>	<u>-</u>	<u>213,466</u>	<u>172,805</u>
EXPENDITURE ON:						
Ministerial costs	4	65,689	-	-	65,689	61,454
Premises	5	28,238	-	-	28,238	42,313
Other expenses	6	10,348	10,158	-	20,506	15,021
Administration	7	21,975	-	-	21,975	22,129
Depreciation of fixed assets	10	4,024	167	-	4,191	3,504
Profit on disposal of fixed assets		-	-	-	-	(1,284)
Building and development fund		-	17,112	-	17,112	-
Donations payable	8	16,526	10,891	-	27,417	32,947
		<u>146,800</u>	<u>38,328</u>	<u>-</u>	<u>185,128</u>	<u>176,084</u>
		18,154	10,184	-	28,338	(3,279)
(LOSS)/GAIN ON REVALUATION OF INVESTMENTS						
	11	-	-	(6,031)	(6,031)	2,783
TOTAL NET INCOME/(DEFICIT)		<u>18,154</u>	<u>10,184</u>	<u>(6,031)</u>	<u>22,307</u>	<u>(496)</u>
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME						
	19	-	-	-	-	8
NET MOVEMENT IN FUNDS		<u>18,154</u>	<u>10,184</u>	<u>(6,031)</u>	<u>22,307</u>	<u>(488)</u>
TOTAL FUNDS BROUGHT FORWARD		<u>142,973</u>	<u>6,032</u>	<u>125,998</u>	<u>275,003</u>	<u>275,491</u>
TOTAL FUNDS CARRIED FORWARD		<u>161,127</u>	<u>16,216</u>	<u>119,967</u>	<u>297,310</u>	<u>275,003</u>

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2024

		Unrestricted funds £	Restricted funds £	Minibus fund £	Permanent endowment £	2024 TOTAL FUNDS £
	NOTE					
INCOME AND ENDOWMENTS FROM:						
Direct giving		82,651	12,048	-	-	94,699
Designated giving	8	-	18,656	-	-	18,656
Tax recoverable under gift aid		25,283	221	-	-	25,504
Manse letting		15,525	-	-	-	15,525
Other premises income		5,390	-	-	-	5,390
Interest and dividends		4,526	-	-	-	4,526
Other income	3	7,906	599	-	-	8,505
		141,281	31,524	-	-	172,805
EXPENDITURE ON:						
Ministerial costs	4	61,454	-	-	-	61,454
Premises	5	42,313	-	-	-	42,313
Other expenses	6	7,045	7,976	-	-	15,021
Administration	7	22,129	-	-	-	22,129
Depreciation of fixed assets		3,504	-	-	-	3,504
Loss/(profit) on disposal of fixed assets		314	-	(1,598)	-	(1,284)
Donations payable	8	14,150	18,797	-	-	32,947
		150,909	26,773	(1,598)	-	176,084
		(9,628)	4,751	1,598	-	(3,279)
GAIN ON REVALUATION OF INVESTMENTS						
	11	-	-	-	2,783	2,783
TOTAL NET (DEFICIT)/INCOME		(9,628)	4,751	1,598	2,783	(496)
TRANSFER BETWEEN FUNDS		1,700	-	(1,700)	-	-
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME						
	19	8	-	-	-	8
NET MOVEMENT IN FUNDS		(7,920)	4,751	(102)	2,783	(488)
TOTAL FUNDS BROUGHT FORWARD		150,893	1,281	102	123,215	275,491
TOTAL FUNDS CARRIED FORWARD		142,973	6,032	-	125,998	275,003

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st DECEMBER 2025

	2025		2024	
	£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash generated/(consumed) by operating activities		25,457		(15,724)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	4,481		4,526	
Purchase of tangible fixed assets	(3,501)		(8,389)	
Sale of tangible fixed assets	-		1,700	
Long term pension deficit contributions	-		(10)	
		980		(2,173)
CHANGE IN CASH AND CASH EQUIVALENTS		26,437		(17,897)
CASH AND CASH EQUIVALENTS at 1st January 2025		121,408		139,305
CASH AND CASH EQUIVALENTS at 31st December 2025		<u>147,845</u>		<u>121,408</u>
Cash and cash equivalents are 'cash at bank and in hand' as shown in note 13.				
RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES				
Total net income/(deficit) per statement of financial activities (page 2)		22,307		(496)
Adjustments for:				
Depreciation charges	4,191		3,504	
Profit on fixed asset disposals	-		(1,284)	
(Loss)/Gain on revaluation of investments	6,031		(2,783)	
Interest and dividends	(4,481)		(4,526)	
Increase in debtors	(3,448)		(3,952)	
Increase)/(Decrease) in creditors	857		(6,187)	
		3,150		(15,228)
Net cash generated/(consumed) by operating activities		<u>25,457</u>		<u>(15,724)</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

1 ACCOUNTING BASIS AND POLICIES

The accounts are prepared in accordance with the requirements of the Charities Act 2011, the Charities SORP (FRS 102) and Financial Reporting Standard 102. The transition date to the FRS 102 regime was 1st January 2014 and the required restatement as at that date was made as a prior period adjustment in the accounts for the year ended 31st December 2015.

The accounts are generally prepared on the historical cost basis but including the revaluation of fixed asset investments and an appropriate provision for the long term liability for defined pension scheme costs (based on actuarial valuation).

The accounts are prepared using the following principal accounting policies:

Tangible fixed assets: other than freehold property, of which details are given in note 9, tangible fixed assets are included at historic cost less provision for depreciation and impairment. Depreciation is charged at the following annual rates:

- kitchen improvements over 15 years straight line, charged to general fund
- fire alarm system over 10 years straight line, charged to general fund
- garden room over 3 years straight line, charged to garden fund
- fixtures and equipment at 33 1/3% on reducing balance, charged to general fund

Fixed asset investments: are included at market value at the balance sheet date. Gains and losses on disposal or revaluation are shown as part of net income in the statement of financial activities.

Income and expenditure: is recognised on the accruals basis as and when it becomes due or payable.

Charitable donations: it is the church's policy to make charitable donations each year that are approximately 10% of its unrestricted general fund income.

Defined benefit pension costs: are recognised on the basis of appropriate actuarial valuations (see also above and note 19).

2 FUNDS AND RESERVES

The church has a PERMANENT ENDOWMENT that must be maintained and can only be spent or altered with the express permission of the Charity Commission. In addition to the fixed asset investments shown in note 11, the permanent endowment includes the church's freehold property, details of which are given in note 9.

There was a MINIBUS FUND reflecting money originally given for the purchase of a minibus. The minibus was sold during 2024 and the residual balance on the minibus fund (£1,700) was transferred to general fund on 31st December 2024.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

2 FUNDS AND RESERVES (continued)

Other RESTRICTED FUNDS arise on the basis of income received each year but these are generally fully spent in the year of receipt, leaving little or nothing to be carried forward. Movements on all restricted funds are shown in note 21, details of designated giving are shown in note 8 and details of the building and development funds are set out in note 22. For the garden community project, the church is grateful to Tesco Stronger Starts (Groundwork UK) for a grant of £1,000. This was combined with other giving to fund the purchase of a 'garden room' to be used by the project, as shown on note 10.

The remainder of the church's funds are UNRESTRICTED and are shown as GENERAL FUND.

It is the trustees' policy to keep at least 3 months' of anticipated general fund expenditure as a RESERVE on the general fund to enable the church to meet its obligations and liabilities, particularly to the ministers and other staff, as they fall due.

3 OTHER INCOME

	2025	2024
	£	£
One third share in the income of		
Anne Tyler, Rushall Charitable Trust	4,300	4,300
Magazine advertising	4,359	3,606
Youth and children's work	** 620	** 599
	<u>9,279</u>	<u>8,505</u>

** restricted income

4 MINISTERIAL COSTS

	2025	2024
	£	£
Ministers' emoluments and national insurance	58,701	55,894
Pension contributions	5,800	5,560
Ministers' training and sabbatical	178	-
Travel and mileage	1,010	-
	<u>65,689</u>	<u>61,454</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

5	PREMISES	2025	2024
		£	£
	Water and sewerage	785	487
	Light and heat	7,425	10,165
	Insurance	5,003	4,811
	Repairs and maintenance	7,968	18,916
	Council tax	-	95
	Caretaking and kitchen sundries	7,057	7,709
	Pension contributions	-	130
		<u>28,238</u>	<u>42,313</u>

6	OTHER EXPENSES	2025	2024
		£	£
	Social and meals	2,154	1,742
	Magazine printing	5,437	4,141
	Youth and children's work	## 1,997	## 1,562
	Youth chaplaincy (with The Bridge)	% 4,500	% 2,000
	The Garden	& 874	73
	The Larder	\$\$ 5,433	\$\$ 5,357
	Teaching materials	61	112
	Gifts and sundries	50	34
		<u>20,506</u>	<u>15,021</u>

includes £625 (2024 £619) in respect of restricted income

% includes £4,000 (2024 £2,000) in respect of restricted income

& includes £100 in respect of restricted income

\$\$ all in respect of restricted income

7	ADMINISTRATION	2025	2024
		£	£
	Secretarial assistance and national insurance	13,171	12,879
	Pension contributions	655	643
	Printing, postage and stationery	1,688	1,743
	Telephone	482	470
	Computer costs	638	558
	Subscriptions and fees	719	621
	Copyright licences	808	1,168
	Doubtful debt provision	-	18
	Staff training	-	300
	Property management fees	2,916	3,394
	Independent examiner's fee	125	100
	Professional fees	524	-
	Bank charges	76	62
	Payroll charges	173	173
		<u>21,975</u>	<u>22,129</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

8 DONATIONS PAYABLE

	General fund, tithe £	Designated giving £	2025 Total payable £	2024 Total payable £
BU Home Mission	3,750	725	4,475	4,225
BMS Birthday	-	405	405	527
BMS General	3,750	725	4,475	4,225
The Bridge Project	2,000	-	2,000	1,600
Downton4Family	450	-	450	750
Downton Primary (hardship fund)	250	-	250	250
Just Money	375	-	375	-
Medecins sans Frontieres (Open Gardens)	-	160	160	-
Morning Star Trust	400	-	400	-
Musana UK	-	-	-	5,000
Philippine Community Fund	1,205	2,660	3,865	3,638
Philippine Community Fund (DBC team visit)	79	630	709	-
Philippine Community Fund (Cuckoo Fair)	-	1,666	1,666	-
Philippine Community Fund (Storm appeal)	-	200	200	-
Philippine Community Fund (Fire appeals)	192	3,410	3,602	7,605
Philippine Community Fund (Uniform appeal)	-	-	-	1,836
Philippine Community Fund (Baguio)	1,800	-	1,800	1,800
Salisbury Hospice (Open Gardens)	-	160	160	-
Salisbury Street Pastors	1,800	-	1,800	1,300
Spurgeons	475	150	625	-
Tearfund	-	-	-	191
	<u>16,526</u>	<u>10,891</u>	<u>27,417</u>	<u>32,947</u>

The designated giving figure of £10,891 (2024 £18,797) includes £144 (2024 £141) in respect of related gift aid tax recoverable.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

9 PROPERTY

The church holds property in South Lane, Downton to be used in accordance with the terms of trust deeds dated 25th September 1813 and 31st December 1858. The property comprises the current chapel (the original chapel having been demolished), manse and adjoining field. As noted on page 1, the property is held by 'holding trustees' and the freehold title is registered in their names at the Land Registry.

Income and expenditure in respect of the property is dealt with through the church accounts and the property is considered to be part of the church's permanent endowment but it has never been shown as an asset on the balance sheet. The trustees have no plans to try and sell the property, which in any case could only be sold with the agreement of the Charity Commission and in compliance with their terms for maintaining the endowment. The trustees do not have a current market value for the property and do not believe that the cost of obtaining one would be justified.

The buildings are currently insured for £4,102,601 and the contents for £163,000 but these figures ignore the value of the land.

10 TANGIBLE FIXED ASSETS

				GENERAL FUND	GARDEN FUND	TOTAL
	Kitchen improvements	Fire alarm system	Fixtures & equipment	Total	Garden room	
	£	£	£	£	£	£
COST						
At 1st January 2025	24,344	7,270	15,164	46,778	-	46,778
Additions	-	-	1,501	1,501	2,000	3,501
Disposals	-	-	-	-	-	-
At 31st December 2025	24,344	7,270	16,665	48,279	2,000	50,279
DEPRECIATION						
At 1st January 2025	11,361	121	11,643	23,125	-	23,125
Charge for year	1,623	727	1,674	4,024	167	4,191
On disposals	-	-	-	-	-	-
At 31st December 2025	12,984	848	13,317	27,149	167	27,316
NET BOOK VALUE						
At 31st December 2025	11,360	6,422	3,348	21,130	1,833	22,963
At 31st December 2024	12,983	7,149	3,521	23,653	-	23,653

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

11 FIXED ASSET INVESTMENTS

MARKET VALUE	2025	2024
	£	£
At beginning of year	125,998	123,215
(Loss)/Gain on revaluation	<u>(6,031)</u>	<u>2,783</u>
At end of year	<u>119,967</u>	<u>125,998</u>

The above is a holding of 6,208.86 income units in COIF Charities Investment Fund.

This investment forms part of the permanent endowment of the charity.

12 DEBTORS

	2025	2024
	£	£
Tax recoverable under gift aid	5,807	6,392
Accrued income	4,978	752
Expense prepayments	<u>4,042</u>	<u>4,235</u>
	<u>14,827</u>	<u>11,379</u>

13 CASH AT BANK AND IN HAND

	2025	2024
	£	£
CAF Bank current account	87,595	61,158
CAF Bank deposit account	60,000	-
Scottish Widows deposit account	-	60,000
Petty cash float	<u>250</u>	<u>250</u>
	<u>147,845</u>	<u>121,408</u>

14 CREDITORS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Donations payable - restricted income	-	-
- from church tithe	<u>-</u>	<u>-</u>
	-	-
Deposits and amounts received in advance	2,075	1,859
Accrued expenses	5,256	4,890
Taxation and social security	<u>961</u>	<u>686</u>
	<u>8,292</u>	<u>7,435</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

15 STAFF COSTS AND NUMBERS

	2025	2024
	£	£
Remuneration	76,833	74,710
Employer social security costs	772	323
Employer pension contributions	6,455	6,333
	<u>84,060</u>	<u>81,366</u>
	Number	Number
Headcount during the year	<u>4</u>	<u>4</u>

16 TRUSTEE REMUNERATION, EXPENSES AND DONATIONS

Rev P J Rhoades and Rev K M Ulliyatt are paid a stipend in their capacity as ministers and this is shown as emoluments in note 4 and included in the figures disclosed in note 15. Neither they nor any other trustee was paid any remuneration in either year in respect of their services as trustees.

Travel and mileage costs of £1,010 (2024 £Nil) were reimbursed to the ministers in respect of their work in that capacity and ministers' training and sabbatical costs of £178 (2024 £Nil) were paid. No other expenses were paid to or for the ministers or any other trustee in either year apart from the reimbursement of out of pocket expenses incurred on behalf of the charity.

The trustees together made freewill donations to the charity during the year of £9,095 (2024 £7,615).

17 RELATED PARTY TRANSACTIONS

The church provides office accommodation to Downton 4Family, a UK registered charity set up in March 2017 that provides family and parenting support in the local community. Two of the church's trustees are also trustees of Downton 4Family and one former trustee works for the charity. The amount receivable from Downton 4Family for the above accommodation was £260 (2024 £260). A donation of £450 (2024 £750) was made to Downton 4Family as part of the church's tithe giving, as shown in note 8.

18 CONTRIBUTION OF UNPAID VOLUNTEERS

In common with many charities, and in particular other churches, the church benefits significantly from the unpaid work of volunteers, both members and non members, in the provision of its charitable activities and its administration. In accordance with the Charities SORP (FRS 102), no monetary value is put on this contribution.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025(continued)

19 HISTORIC PENSION COSTS AND LIABILITIES

For many years previous ministers were members of the Baptist Ministers' Pension Fund (part of the Baptist Pension Scheme) and the church paid contributions to this fund on their behalf as employer. The fund was a contributory, defined benefit scheme but was also a multi-employer scheme and as such was previously accounted for in these accounts as a defined contribution scheme: contributions payable by the church each year were shown as part of expenditure but no information was required to be disclosed about the overall position of the scheme or its assets and liabilities.

With effect from 1st January 2015, in accordance with the requirements of the Charities SORP (FRS 102) and Financial Reporting Standard 102, such funds were required to be treated in the same way as other defined benefit pension schemes. As the scheme was then in deficit, this required the inclusion as both an expense and a liability of the present value of the church's share of the long term cost of eliminating the deficit.

Following extensive discussions within the "Baptist family" there was a significant contribution to the fund by the Baptist Union and as a result of this, and a period of favourable market conditions, the Pension Trustee was able in June 2022 to sign a 'buy in' agreement with Just Group, a specialist insurance company, under which they took over responsibility for meeting the cost of members' pension benefits. Following this 'buy in' the fund no longer had any deficit of assets compared to liabilities (for the first time in two decades) but nominal deficiency contributions continued at £1 per month. In 2024, agreement was reached with Just Group for them to complete a 'buy out' of the defined benefit scheme and assume full responsibility for its operation. The nominal deficiency contributions ceased after October 2024 and employer churches no longer have any responsibility to the scheme. An appropriate entry was made in the statement of financial activities to write back any remaining liability, as follows:

	2025	2024
	£	£
Provision at beginning of year	-	18
Deficiency contributions paid in year	-	(10)
Movement in actuarial liability, including interest cost and other changes	-	(8)
Provision at end of year	<u>-</u>	<u>-</u>

20 CURRENT PENSION COSTS AND LIABILITIES

The two ministers and one of the other two employees are members of defined contribution pension plans to which the church makes contributions based on pensionable income. The amounts payable for these plans are shown in note 15.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

21 MOVEMENTS ON RESTRICTED FUNDS

	Designated giving	Youth & children's work	Youth chaplaincy (The Bridge)	The Larder food bank	The Garden community project	Building and development funds	TOTAL
	£	£	£	£	£	£	£
Balances at 1st January 2024	-	-	-	1,281	-	-	1,281
Income (including gift aid)	18,797	619	6,000	4,840	-	1,268	31,524
Expenditure	(18,797)	(619)	(2,000)	(5,357)	-	-	(26,773)
Balances at 31st December 2024	-	-	4,000	764	-	1,268	6,032
Income (including gift aid)	10,891	625	-	5,615	2,100	29,281	48,512
Expenditure	(10,891)	(625)	(4,000)	(5,433)	(100)	(17,112)	(38,161)
Depreciation of fixed assets	-	-	-	-	(167)	-	(167)
Balances at 31st December 2025	-	-	-	946	1,833	13,437	16,216
Balances at 31st December 2024 represented by:							
Cash at bank	-	-	4,000	764	-	1,268	6,032
Balances at 31st December 2025 represented by:							
Tangible fixed assets	-	-	-	-	1,833	-	1,833
Cash at bank	-	-	-	946	-	16,749	17,695
Creditors	-	-	-	-	-	(3,312)	(3,312)
	-	-	-	946	1,833	13,437	16,216

An analysis of designated giving is shown in note 8 and details of the building and development funds are set out in note 22.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

22 BUILDING AND DEVELOPMENT FUNDS

At a church meeting in September 2024 it was agreed to proceed with a building and development project as far as RIBA stage 3 (planning) at an estimated initial cost of £40,000. Donations were invited towards this but it was agreed that any balance of costs not met from designated giving would be taken from the church's unrestricted general fund reserves.

To the end of 2025, donations of £29,325, including a legacy of £25,000, have been received for this and costs totalling £17,112 have been incurred, leaving £12,213 in hand.

Further donations of £1,224 have also been received for post RIBA stage 3 work if the full project is subsequently approved. No costs have been set against this.

The total carried forward at 31st December 2025 is therefore £13,437 (2024 £1,268).

TRUSTEES' APPROVAL

The accounts of Downton Baptist Church for the year ended 31st December 2025 set out on pages 1 to 15 were discussed and approved by the trustees on 11th February 2026

Signed on behalf of the trustees:

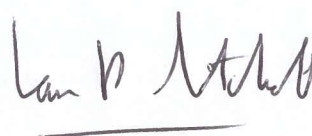
Name MARTIN JOHN BRUSTON

Name

WILL ROBERTS MITCHELL

Signature 

Signature



Date 22.2.26

Date

22nd FEBRUARY 2026

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2025 set out on pages 1 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility, without performing an audit, to carry out an examination of the accounts and to report to the trustees and church members.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My report is in respect of an examination carried out under section 145 of the Act and in accordance with the directions given by the Charity Commissioners under subsection 5(b) of that section. An examination includes a review of the accounting records kept by the church treasurer and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out below.

INDEPENDENT EXAMINER'S STATEMENT

No matter has come to my attention from my examination which gives me reasonable cause to believe that in any material respect accounting records have not been kept in accordance with section 130 of the Act, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Act. No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED



J Lawrence
30 Longland
Salisbury
Wiltshire SP2 7ET

DATE



DOWNTON BAPTIST CHURCH

England & Wales - Charity number 1131186

Accounts

DOWNTON BAPTIST CHURCH
Knowing Jesus Christ and making Him known
REGISTERED CHARITY NUMBER 1131186

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2024

This report should be read in conjunction with the charity's accounts for the year ended 31st December 2024. Details of the structure, governance and management of the charity, and its administration details, are set out under the heading "Constitution and Administration" on page 1 of those accounts.

Our Objectives:

Sharing God's love in the local community through word and action. Being an inclusive, welcoming, worshipping community centred on the Holy Scripture. Our Mission Statement is "Knowing Jesus Christ and making Him known" and we seek to encourage a faith journey for all people, young and old, regardless of previous experience.

Our work is co-ordinated and monitored by the elected Deacons, the Treasurer, and the two Ministers of the church. These individuals also function as the Charity Trustees. The Trustees met on twelve occasions (11 management meetings and 1 Vision Meeting) in 2024 to progress the work of the church which has grown as we implement our 'Forward Vision'. There have also been four meetings for the membership of the church, including the AGM on the 24th March.

There was one nomination for two Deacons' vacancies and the election took place at the January Members' bringing the number of our Trustees to ten which includes our two ministers and treasurer. One Deacon resigned in October, taking our Trustees to nine. We work closely with the church office, the worship group and the many volunteers who provide the church's activities. We are thankful for our fellow Christians in our surrounding community and continue to share with them through the Downton Churches Together.

Our Activities:

Some key areas from our 'Forward vision' are highlighted below:

Gathering around **The TABLE** for worship, prayer, bible study and fellowship; **The LARDER** where we supply free food, donated by the local community and local businesses to those in the local community who are in need and we are also a distribution centre for Salisbury Food Bank; **The WARDROBE** where we share free clothing donated by the community; **The GARDEN**, a community garden where we share church outdoors producing fresh vegetables and providing outdoor fellowship for families; **The KITCHEN** where we offer a lunch to older people attending our Thursday Services and refreshments and a chat to people visiting The Larder and The Wardrobe also to carers attending our Playroom. In addition we provided a Christmas dinner for visitors to our Larder.

Young Peoples' Work

The number of people attending our young peoples' work on a Sunday morning especially of creche and primary age, has steadily grown throughout the year requiring more volunteers. We are fortunate to have a team of lively, enthusiastic volunteers. Their activities include

singing, bible teaching, drama, games, stories, crafts and fund raising. We have started a new weekday group for teenagers. Our aim is to ensure that the children enjoy being part of the church family.

Playroom

This Wednesday morning Toddler Church is for pre-school children and their carers. It engages with young church members' families and families who were not previously involved in church activities. There are activities for the children and opportunities for the adults to talk, share bible stories, pray and sing. In the warm summer months this group enjoyed being outdoors in the garden.

Holiday Club

This annual summer children's Activity event was held over 3 days at the end of July. It attracted more than 120 children of primary school and 25 secondary school age. It offered bible-based teaching, imaginative craft activities and energetic games plus joyful singing. It is inspiring to see church members of all ages working together to provide this ministry to the local community.

Schools work

Our ministers and some church members are involved in two local schools, one primary and one secondary, leading worship, holding RE days in the church, acting as Governors. We believe this brings real benefit to our communities. One of our pastors also leads the local primary school's Worship Council.

Other Outreach Work

We support various charities. Some are local, such as Salisbury Street Pastors, Salisbury Food Bank and Downton4Family while others are abroad such as the Philippine Community Fund which supports families on the rubbish dump sites in Manila and a Pastor. We supported all of these throughout the year.

Our buildings are used on a regular basis by several outside organisations, such as Guides and Brownies, RNID, Breast Feeding Advisors.

Community Groups

Five groups meet regularly during the week in the homes of individual members for Bible study, prayer and sharing. These groups also play a part in pastoral care, an important part of our work.

The Care Homes

Several of our church members lead services in our two local care homes.

Ukrainians

Some of our church members and attenders continue to work to support our families from Ukraine. This has been a rewarding service and has meant a lot to our guests.

Summary

It is clear from the above overview that our members are actively committed to furthering the objectives and the forward vision of the church. The number of people attending the church services each week has slowly increased over the year and the official membership has remained fairly stable over the year. The Sunday morning service is full of people of all ages

enjoying worship, teaching and fellowship and the Thursday morning service has been much enjoyed by our older age group. Our Sunday evening prayer services, **The Inner Room**, are welcomed by those who appreciate a quiet time of prayer. We hold an **ENGINE ROOM** once a month for worship. Our activities allow our ministers, trustees, members and many volunteers to reach outwards into the community of Downton and surrounding areas. The church website is www.downtonbaptist.org.

The Trustees prayerfully and optimistically look forward to 2025.

The accounts further demonstrate our faith in action and the Trustees believe that the net asset position shown on the balance sheet at 31st December 2024 provides a sound base from which to continue meeting our objectives. The charity's policy on reserves is set out in note 2 to the accounts.

As required by section 4 of the Charities Act 2011, the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the charity's objectives fall within the definition of charitable purposes in the Act and that the wide range of activities set out above contributes to meeting those objectives.

Naomi Lloyd-Jones

Chairperson of Downton Baptist Church Trustees

This report has been reviewed and approved by the trustees and is signed on their behalf by:

Name

Naomi Lloyd-Jones

Name

[Signature]

Signature

[Signature]

Signature

A.S. JONES - Secretary

Date

4/4/23

Date

6 - APRIL 2025

Chair of Trustees.

DOWNTON BAPTIST CHURCH

REGISTERED CHARITY NUMBER 1131186

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

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CONSTITUTION AND ADMINISTRATION

Downton Baptist Church is affiliated to the Baptist Union of Great Britain but operates in accordance with its own constitution, which may only be changed by a two thirds majority of the members in general meeting. A church covenant was established in 1793 and re-affirmed annually. A new and updated church covenant was adopted in November 2000 and this is now re-affirmed annually.

The church registered as a charity (no. 1131186) from 18th August 2009 and is required to file its annual accounts and an annual trustees' report with the Charity Commission. The accounts have been prepared in accordance with the requirements of The Charities Act 2011 and the Charities SORP (FRS 102), using the accounting policies set out in note 1.

Under the terms of the constitution the church has a 'shared leadership' that is responsible for all aspects of the church's affairs, including spiritual matters, finance and administration. The shared leadership team comprises the ministers, ministry team, deacons and treasurer, who collectively are regarded under trust and charity law as 'trustees'. As such, they are also responsible for reviewing and mitigating any risks to which the church may be exposed.

The following were 'charity trustees' during 2024:

Ministers	Rev P J Rhoades	Rev K M Ulliyatt
Ministry team	None	
Deacons	Dr M J Brueton Mrs D E Bugden Mrs S G Burr (until 9.10.24) Dr J M Hughes (until 24.3.24) Mrs A J Ivens-Smith	Mrs R James (from 24.3.24) Mr J E King (until 24.3.24) Dr N M Lloyd-Jones Mrs J M Stafford (from 24.3.24)
Treasurer	Mr I D Mitchell	

The church also has the following 'holding trustees' who are responsible for holding its property, to be used by the church as set out in a separate trust established in 1813 (see also note 9):

Mr R D Avery	Mr I D Mitchell
Mrs D C Jennings	Mr M H Smith

Holding trustees as such have no responsibility for the day to day running of the church although I D Mitchell is also treasurer, as set out above.

The church's main bankers are CAF Bank of West Malling, Kent. The church also has funds on deposit with Scottish Widows.

Registered at: South Lane
Downton
Salisbury
Wiltshire SP5 3NA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2024

		Unrestricted funds	Restricted funds	Minibus fund	Permanent endowment	2024 TOTAL FUNDS	2023 TOTAL FUNDS
	NOTE	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:							
Direct giving		82,651	12,048	-	-	94,699	87,890
Designated giving	8	-	18,656	-	-	18,656	5,979
Tax recoverable under gift aid		25,283	221	-	-	25,504	20,660
Manse letting		15,525	-	-	-	15,525	13,698
Other premises income		5,390	-	-	-	5,390	4,072
Interest and dividends		4,526	-	-	-	4,526	4,262
Other income	3	7,906	599	-	-	8,505	9,032
		<u>141,281</u>	<u>31,524</u>	<u>-</u>	<u>-</u>	<u>172,805</u>	<u>145,593</u>
EXPENDITURE ON:							
Ministerial costs	4	61,454	-	-	-	61,454	61,004
Premises	5	42,313	-	-	-	42,313	45,716
Other expenses	6	7,045	7,976	-	-	15,021	14,508
Administration	7	22,129	-	-	-	22,129	21,130
Depreciation of fixed assets	10	3,504	-	-	-	3,504	3,895
Loss/(profit) on disposal of fixed assets		314	-	(1,598)	-	(1,284)	-
Donations payable	8	14,150	18,797	-	-	32,947	19,279
		<u>150,909</u>	<u>26,773</u>	<u>(1,598)</u>	<u>-</u>	<u>176,084</u>	<u>165,532</u>
		(9,628)	4,751	1,598	-	(3,279)	(19,939)
GAIN ON REVALUATION OF INVESTMENTS							
	11	-	-	-	2,783	2,783	10,370
TOTAL NET (DEFICIT)/INCOME		<u>(9,628)</u>	<u>4,751</u>	<u>1,598</u>	<u>2,783</u>	<u>(496)</u>	<u>(9,569)</u>
TRANSFER BETWEEN FUNDS	2	1,700	-	(1,700)	-	-	-
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME							
	19	8	-	-	-	8	-
NET MOVEMENT IN FUNDS		<u>(7,920)</u>	<u>4,751</u>	<u>(102)</u>	<u>2,783</u>	<u>(488)</u>	<u>(9,569)</u>
TOTAL FUNDS BROUGHT FORWARD		<u>150,893</u>	<u>1,281</u>	<u>102</u>	<u>123,215</u>	<u>275,491</u>	<u>285,060</u>
TOTAL FUNDS CARRIED FORWARD		<u>142,973</u>	<u>6,032</u>	<u>-</u>	<u>125,998</u>	<u>275,003</u>	<u>275,491</u>

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2023

		Unrestricted funds	Restricted funds	Minibus fund	Permanent endowment	2023 TOTAL FUNDS
	NOTE	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:						
Direct giving		83,628	4,262	-	-	87,890
Designated giving	8	-	5,979	-	-	5,979
Tax recoverable under gift aid		20,354	306	-	-	20,660
Manse letting		13,698	-	-	-	13,698
Other premises income		4,072	-	-	-	4,072
Interest and dividends		4,262	-	-	-	4,262
Other income	3	8,334	698	-	-	9,032
		<u>134,348</u>	<u>11,245</u>	<u>-</u>	<u>-</u>	<u>145,593</u>
EXPENDITURE ON:						
Ministerial costs	4	61,004	-	-	-	61,004
Premises	5	45,716	-	-	-	45,716
Other expenses	6	9,469	5,039	-	-	14,508
Administration	7	21,130	-	-	-	21,130
Depreciation		3,861	-	34	-	3,895
Donations payable	8	13,300	5,979	-	-	19,279
		<u>154,480</u>	<u>11,018</u>	<u>34</u>	<u>-</u>	<u>165,532</u>
		(20,132)	227	(34)	-	(19,939)
GAIN ON REVALUATION OF INVESTMENTS						
	11	-	-	-	10,370	10,370
TOTAL NET (DEFICIT)/INCOME		<u>(20,132)</u>	<u>227</u>	<u>(34)</u>	<u>10,370</u>	<u>(9,569)</u>
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME						
	19	-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>(20,132)</u>	<u>227</u>	<u>(34)</u>	<u>10,370</u>	<u>(9,569)</u>
TOTAL FUNDS BROUGHT FORWARD		<u>171,025</u>	<u>1,054</u>	<u>136</u>	<u>112,845</u>	<u>285,060</u>
TOTAL FUNDS CARRIED FORWARD		<u>150,893</u>	<u>1,281</u>	<u>102</u>	<u>123,215</u>	<u>275,491</u>

DOWNTON BAPTIST CHURCH

PAGE 4

BALANCE SHEET AT 31st DECEMBER 2024

BALANCE SHEET AT 31ST DECEMBER 2024											
	NOTE	2024				2023					
		Permanent endowment	Minibus fund	Restricted income	Unrestricted general fund	TOTAL FUNDS	Permanent endowment	Minibus fund	Restricted income	Unrestricted general fund	TOTAL FUNDS
		£	£	£	£	£	£	£	£	£	£
FIXED ASSETS											
Tangible assets	10	-	-	-	23,653	23,653	-	102	-	19,082	19,184
Investments	11	125,998	-	-	-	125,998	123,215	-	-	-	123,215
		125,998	-	-	23,653	149,651	123,215	102	-	19,082	142,399
CURRENT ASSETS											
Debtors	12	-	-	-	11,379	11,379	-	-	-	7,427	7,427
Cash at bank and in hand	13	-	-	6,032	115,376	121,408	-	-	1,281	138,024	139,305
		-	-	6,032	126,755	132,787	-	-	1,281	145,451	146,732
CURRENT LIABILITIES											
Creditors falling due within one year	14	-	-	-	7,435	7,435	-	-	-	13,622	13,622
		-	-	6,032	119,320	125,352	-	-	1,281	131,829	133,110
NET CURRENT ASSETS											
		125,998	-	6,032	142,973	275,003	123,215	102	1,281	150,911	275,509
TOTAL ASSETS LESS CURRENT LIABILITIES											
		-	-	-	-	-	-	-	-	-	-
LONG TERM LIABILITY											
Defined benefit pension scheme	19	-	-	-	-	-	-	-	-	18	18
		-	-	-	-	-	-	-	-	-	-
TOTAL NET ASSETS											
		125,998	-	6,032	142,973	275,003	123,215	102	1,281	150,893	275,491
THE FUNDS OF THE CHARITY											
Permanent endowment	2	125,998	-	-	-	125,998	123,215	-	-	-	123,215
Minibus fund		-	-	-	-	-	-	102	-	-	102
Restricted income funds	21	-	-	6,032	-	6,032	-	-	1,281	-	1,281
Unrestricted general fund		-	-	-	142,973	142,973	-	-	-	150,893	150,893
		125,998	-	6,032	142,973	275,003	123,215	102	1,281	150,893	275,491

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st DECEMBER 2024

	2024		2023	
	£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash consumed by operating activities		(15,724)		(11,470)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	4,526		4,262	
Purchase of tangible fixed assets	(8,389)		(1,571)	
Sale of tangible fixed assets	1,700		-	
Long term pension deficit contributions	(10)		(12)	
		(2,173)		2,679
CHANGE IN CASH AND CASH EQUIVALENTS		(17,897)		(8,791)
CASH AND CASH EQUIVALENTS at 1st January 2024		139,305		148,096
CASH AND CASH EQUIVALENTS at 31st December 2024		<u>121,408</u>		<u>139,305</u>
Cash and cash equivalents are 'cash at bank and in hand' as shown in note 13.				
RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES				
Total net deficit per statement of financial activities (page 2)		(496)		(9,569)
Adjustments for:				
Depreciation charges	3,504		3,895	
Profit on fixed asset disposals	(1,284)		-	
Gain on revaluation of investments	(2,783)		(10,370)	
Interest and dividends	(4,526)		(4,262)	
Increase in debtors	(3,952)		(11)	
(Decrease)/Increase in creditors	(6,187)		8,847	
		(15,228)		(1,901)
Net cash consumed by operating activities		<u>(15,724)</u>		<u>(11,470)</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

1 ACCOUNTING BASIS AND POLICIES

The accounts are prepared in accordance with the requirements of the Charities Act 2011, the Charities SORP (FRS 102) and Financial Reporting Standard 102. The transition date to the FRS 102 regime was 1st January 2014 and the required restatement as at that date was made as a prior period adjustment in the accounts for the year ended 31st December 2015.

The accounts are generally prepared on the historical cost basis but including the revaluation of fixed asset investments and an appropriate provision for the long term liability for defined pension scheme costs (based on actuarial valuation).

The accounts are prepared using the following principal accounting policies:

Tangible fixed assets: other than freehold property, of which details are given in note 9, tangible fixed assets are included at historic cost less provision for depreciation and impairment. Depreciation is charged at the following annual rates:

- kitchen improvements over 15 years straight line, charged to general fund
- fire alarm system over 10 years straight line, charged to general fund
- fixtures and equipment at 33 1/3% on reducing balance, charged to general fund
- minibus at 25% on reducing balance, charged to minibus fund.

Fixed asset investments: are included at market value at the balance sheet date. Gains and losses on disposal or revaluation are shown as part of net income in the statement of financial activities.

Income and expenditure: is recognised on the accruals basis as and when it becomes due or payable.

Charitable donations: it is the church's policy to make charitable donations each year that are approximately 10% of its unrestricted general fund income.

Defined benefit pension costs: are recognised on the basis of appropriate actuarial valuations (see also above and note 19).

2 FUNDS AND RESERVES

The church has a PERMANENT ENDOWMENT that must be maintained and can only be spent or altered with the express permission of the Charity Commission. In addition to the fixed asset investments shown in note 11, the permanent endowment includes the church's freehold property, details of which are given in note 9.

There is a MINIBUS FUND reflecting money originally given for the purchase of a minibus. The fund balance represented the carrying value of the current minibus and annual depreciation charges on this were made to the fund. The minibus was sold during 2024 and there is no intention to replace it. The residual balance on the minibus fund (£1,700) was therefore transferred to general fund on 31st December 2024.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

2 FUNDS AND RESERVES (continued)

Other RESTRICTED INCOME FUNDS arise on the basis of income received each year but these are generally fully spent in the year of receipt, leaving little or nothing to be carried forward. Movements on restricted income funds are shown in note 21 and details of designated giving are shown in note 8.

The remainder of the church's funds are UNRESTRICTED and are shown as GENERAL FUND.

It is the trustees' policy to keep at least 3 months' of anticipated general fund expenditure as a RESERVE on the general fund to enable the church to meet its obligations and liabilities, particularly to the ministers and other staff, as they fall due.

3 OTHER INCOME

	2024	2023
	£	£
One third share in the income of Anne Tyler, Rushall Charitable Trust	4,300	4,500
Magazine advertising	3,606	3,834
Youth and children's work	** 599	** 698
	<u>8,505</u>	<u>9,032</u>

** restricted income

4 MINISTERIAL COSTS

	2024	2023
	£	£
Ministers' emoluments and national insurance	55,894	53,942
Pension contributions	5,560	5,275
Ministers' training and sabbatical	-	1,210
Travel and mileage	-	577
	<u>61,454</u>	<u>61,004</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

5	PREMISES	2024	2023
		£	£
	Water and sewerage	487	618
	Light and heat	10,165	7,449
	Insurance	4,811	4,548
	Repairs and maintenance	18,916	23,509
	Council tax	95	-
	Caretaking and kitchen sundries	7,709	9,220
	Pension contributions	130	372
		<u>42,313</u>	<u>45,716</u>

6	OTHER EXPENSES	2024	2023
		£	£
	Minibus running costs	-	1,136
	Social and meals	1,742	2,042
	Magazine printing	4,141	4,313
	Youth and children's work	## 1,562	## 1,008
	Youth chaplaincy (with The Bridge)	\$\$ 2,000	-
	The Garden	73	& 2,790
	The Larder	\$\$ 5,357	\$\$ 3,091
	Teaching materials	112	100
	Gifts and sundries	34	28
		<u>15,021</u>	<u>14,508</u>

includes £619 (2023 £698) in respect of restricted income

& included £1,250 in respect of restricted income

\$\$ all in respect of restricted income

7	ADMINISTRATION	2024	2023
		£	£
	Secretarial assistance and national insurance	12,879	12,359
	Pension contributions	643	613
	Printing, postage and stationery	1,743	1,772
	Telephone	470	425
	Computer costs	558	596
	Subscriptions and fees	621	610
	Copyright licences	1,168	1,091
	Doubtful debt provision	18	1,336
	Staff training	300	270
	Property management fees	3,394	1,740
	Independent examiner's fee	100	80
	Bank charges	62	65
	Payroll charges	173	173
		<u>22,129</u>	<u>21,130</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

8 DONATIONS PAYABLE

	General fund, tithe £	Designated giving £	2024 Total payable £	2023 Total payable £
BU Home Mission	3,500	725	4,225	4,200
BMS Birthday	-	527	527	737
BMS General	3,500	725	4,225	4,200
The Bridge Project	1,600	-	1,600	1,500
DEC (Turkey/Syria earthquake relief)	-	-	-	275
Downton4Family	750	-	750	-
Downton Primary (hardship fund)	250	-	250	-
Musana UK	-	5,000	5,000	-
OMF International	-	-	-	600
Pastoral hardship	-	-	-	151
Philippine Community Fund	1,393	2,245	3,638	3,059
Philippine Community Fund (Fire appeals)	-	7,605	7,605	-
Philippine Community Fund (Uniform appeal)	1	1,835	1,836	-
Philippine Community Fund (Baguio)	1,800	-	1,800	1,800
Philippine Community Fund (Cuckoo Fair)	-	-	-	1,400
Salisbury Street Pastors	1,300	-	1,300	1,200
Spurgeons	-	-	-	50
Tearfund	56	135	191	107
	<u>14,150</u>	<u>18,797</u>	<u>32,947</u>	<u>19,279</u>

The designated giving figure of £ 18,797 (2023 £5,979) includes £141 (2023 £Nil) in respect of related gift aid tax recoverable.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

9 PROPERTY

The church holds property in South Lane, Downton to be used in accordance with the terms of trust deeds dated 25th September 1813 and 31st December 1858. The property comprises the current chapel (the original chapel having been demolished), manse and adjoining field. As noted on page 1, the property is held by 'holding trustees' and the freehold title is registered in their names at the Land Registry.

Income and expenditure in respect of the property is dealt with through the church accounts and the property is considered to be part of the church's permanent endowment but it has never been shown as an asset on the balance sheet. The trustees have no plans to try and sell the property, which in any case could only be sold with the agreement of the Charity Commission and in compliance with their terms for maintaining the endowment. The trustees do not have a current market value for the property and do not believe that the cost of obtaining one would be justified.

The buildings are currently insured for £3,966,750 and the contents for £149,861 but these figures ignore the value of the land.

10 TANGIBLE FIXED ASSETS

				GENERAL FUND	MINIBUS FUND	TOTAL
	Kitchen improvements	Fire alarm system	Fixtures & equipment	Total	Minibus	
	£	£	£	£	£	£
COST						
At 1st January 2024	24,344	-	21,008	45,352	7,858	53,210
Additions	-	7,270	1,119	8,389	-	8,389
Disposals	-	-	(6,963)	(6,963)	(7,858)	(14,821)
At 31st December 2024	24,344	7,270	15,164	46,778	-	46,778
DEPRECIATION						
At 1st January 2024	9,738	-	16,532	26,270	7,756	34,026
Charge for year	1,623	121	1,760	3,504	-	3,504
On disposals	-	-	(6,649)	(6,649)	(7,756)	(14,405)
At 31st December 2024	11,361	121	11,643	23,125	-	23,125
NET BOOK VALUE						
At 31st December 2024	12,983	7,149	3,521	23,653	-	23,653
At 31st December 2023	14,606	-	4,476	19,082	102	19,184

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

11 FIXED ASSET INVESTMENTS

MARKET VALUE	2024	2023
	£	£
At beginning of year	123,215	112,845
Revaluation in year	2,783	10,370
At end of year	<u>125,998</u>	<u>123,215</u>

The above is a holding of 6,208.86 income units in COIF Charities Investment Fund.

This investment forms part of the permanent endowment of the charity.

12 DEBTORS

	2024	2023
	£	£
Tax recoverable under gift aid	6,392	4,107
Accrued income	752	1,578
Expense prepayments	4,235	1,742
	<u>11,379</u>	<u>7,427</u>

13 CASH AT BANK AND IN HAND

	2024	2023
	£	£
CAF Bank current account	61,158	79,055
Scottish Widows deposit account	60,000	60,000
Petty cash float	250	250
	<u>121,408</u>	<u>139,305</u>

14 CREDITORS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Donations payable - restricted income	-	156
- from church tithe	-	-
	-	156
Deposits and amounts received in advance	1,859	1,470
Accrued expenses	4,890	10,749
Taxation and social security	686	908
Other creditors	-	339
	<u>7,435</u>	<u>13,622</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

15 STAFF COSTS AND NUMBERS

	2024	2023
	£	£
Remuneration	74,710	72,436
Employer social security costs	323	1,301
Employer pension contributions	6,333	6,260
	<u>81,366</u>	<u>79,997</u>
	Number	Number
Headcount during the year	<u>4</u>	<u>4</u>

The employer pension contributions shown above relate to current staff and exclude £10 (2023 £12) in respect of deficit contributions for previous ministers and movements in the long term pension deficit liability, details of which are given in note 19.

16 TRUSTEE REMUNERATION, EXPENSES AND DONATIONS

Rev P J Rhoades and Rev K M Ulliyatt are paid a stipend in their capacity as ministers and this is shown as emoluments in note 4 and included in the figures disclosed in note 15. Neither they nor any other trustee was paid any remuneration in either year in respect of their services as trustees.

Travel and mileage costs of £Nil (2023 £577) were reimbursed to the ministers in respect of their work in that capacity and ministers' training and sabbatical costs of £Nil (2023 £1,210) were paid. No other expenses were paid to or for the ministers or any other trustee in either year apart from the reimbursement of out of pocket expenses incurred on behalf of the charity.

The trustees together made freewill donations to the charity during the year of £7,615 (2023 £6,990).

17 RELATED PARTY TRANSACTIONS

The church provides office accommodation and some administrative services to Downton 4Family, a UK registered charity set up in March 2017 that provides family and parenting support in the local community. Two of the church's trustees are also trustees of Downton 4Family and one former trustee works for the charity. The amount receivable from Downton 4Family for the above services was £260 (2023 £260). A donation of £750 was made to Downton 4Family in 2024 as part of the church's tithe giving, as shown in note 8.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

18 CONTRIBUTION OF UNPAID VOLUNTEERS

In common with many charities, and in particular other churches, the church benefits significantly from the unpaid work of volunteers, both members and non members, in the provision of its charitable activities and its administration. In accordance with the Charities SORP (FRS 102), no monetary value is put on this contribution.

19 HISTORIC PENSION COSTS AND LIABILITIES

For many years previous ministers were members of the Baptist Ministers' Pension Fund (part of the Baptist Pension Scheme) and the church paid contributions to this fund on their behalf as employer. The fund was a contributory, defined benefit scheme but is also a multi-employer scheme and as such was previously accounted for in these accounts as a defined contribution scheme: contributions payable by the church each year were shown as part of expenditure but no information was required to be disclosed about the overall position of the scheme or its assets and liabilities.

The contribution rate to the above fund had increased in recent years and an actuarial valuation as at December 2010 revealed a significant deficit of assets compared to liabilities. Accordingly the fund was closed to future accrual of benefits on 31st December 2011. Under current pensions legislation the church had a continuing liability to make "deficiency contributions" to the fund in order to reduce, and ultimately eliminate, the deficit (although it has not signed any formal agreement to do so). Subsequent actuarial valuations as at 31st December 2013 and 31st December 2016 continued to show a growing deficit against which deficiency contributions were likely to be payable for an extended period. Extensive discussions took place within the "Baptist family" that led in 2018 to the agreement of a "family solution" under which the Baptist Union contributed £33 million to the fund and the fund members agreed to have future pension increases based on movements in the CPI rather than the RPI. Following this, the next actuarial valuation, as at 31st December 2019, showed a much reduced deficit (of £18 million, down from £93 million in 2016). After allowing for a temporary 50% reduction in deficiency contributions from July to December 2020, the period for which such contributions are likely to be payable was shortened to run to June 2026.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

19 HISTORIC PENSION COSTS AND LIABILITIES (continued)

Following a period of favourable market conditions, the Pension Trustee was able in June 2022 to sign a 'buy in' agreement with Just Group, a specialist insurance company, under which they took over responsibility for meeting the cost of members' pension benefits. Following this 'buy in' the fund no longer had any deficit of assets compared to liabilities (for the first time in two decades) but nominal deficiency contributions continued at £1 per month. In 2024, agreement was reached with Just Group for them to complete a 'buy out' of the defined benefit scheme and assume full responsibility for its operation. The nominal deficiency contributions ceased after October 2024 and employer churches no longer have any responsibility to the scheme. An appropriate entry has been made in the statement of financial activities to write back any remaining liability.

The above fund is managed by the Baptist Pension Trust Limited as Pension Trustee but is administered by Broadstone Consultants & Actuaries Ltd on their behalf.

With effect from 1st January 2015, in accordance with the requirements of the Charities SORP (FRS 102) and Financial Reporting Standard 102, such funds are to be treated in the same way as other defined benefit pension schemes. When the scheme was in deficit, this required the inclusion as both an expense and a liability of the present value of the church's share of the long term cost of eliminating the deficit.

The figures were based on the detailed assumptions made by the actuaries and were as follows:

	2024	2023
	£	£
Provision at beginning of year	18	30
Deficiency contributions paid in year	(10)	(12)
Movement in actuarial liability, including interest cost and other changes	(8)	-
Provision at end of year	<u>-</u>	<u>18</u>

20 CURRENT PENSION COSTS AND LIABILITIES

The two ministers and one of the other two employees are members of defined contribution pension plans to which the church makes contributions based on pensionable income. The amounts payable for these plans are shown in note 15.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

21 MOVEMENTS ON RESTRICTED INCOME FUNDS

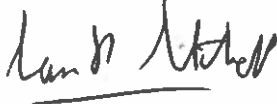
	Designated giving	Youth & children's work	Youth chaplaincy (The Bridge)	The Larder food bank	The Garden community project	Building and development fund	TOTAL
	£	£	£	£	£	£	£
Balances at 1st January 2023	-	-	-	1,054	-	-	1,054
Income (including gift aid)	5,979	698	-	3,318	1,250	-	11,245
Expenditure	(5,979)	(698)	-	(3,091)	(1,250)	-	(11,018)
Balances at 31st December 2023	-	-	-	1,281	-	-	1,281
Income (including gift aid)	18,797	619	6,000	4,840	-	1,268	31,524
Expenditure	(18,797)	(619)	(2,000)	(5,357)	-	-	(26,773)
Balances at 31st December 2024	-	-	4,000	764	-	1,268	6,032

An analysis of designated giving is shown in note 8.

TRUSTEES' APPROVAL

The accounts of Downton Baptist Church for the year ended 31st December 2024 set out on pages 1 to 15 were discussed by the trustees on 5th February 2025 and subsequently approved by e mail

Signed on behalf of the trustees:

Name	MARTIN JOHN BRUSTON	Name	IAN DOUGLAS MITCHELL
Signature		Signature	
Date	16-2-25	Date	16th FEBRUARY 2025

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2024 set out on pages 1 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility, without performing an audit, to carry out an examination of the accounts and to report to the trustees and church members.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My report is in respect of an examination carried out under section 145 of the Act and in accordance with the directions given by the Charity Commissioners under subsection 5(b) of that section. An examination includes a review of the accounting records kept by the church treasurer and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out below.

INDEPENDENT EXAMINER'S STATEMENT

No matter has come to my attention from my examination which gives me reasonable cause to believe that in any material respect accounting records have not been kept in accordance with section 130 of the Act, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Act. No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED



DATE

22/2/25

J Lawrence
30 Longland
Salisbury
Wiltshire SP2 7ET

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2024 set out on pages 1 to 15.

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SIGNED



J Lawrence
30 Longland
Salisbury
Wiltshire SP2 7ET

DATE 22/2/25

DOWNTON BAPTIST CHURCH

England & Wales - Charity number 1131186

Accounts

DOWNTON BAPTIST CHURCH
Knowing Jesus Christ and making Him known
REGISTERED CHARITY NUMBER 1131186

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2023

This report should be read in conjunction with the charity's accounts for the year ended 31st December 2023. Details of the structure, governance and management of the charity, and its administration details, are set out under the heading "Constitution and Administration" on page 1 of those accounts.

Our Objectives:

Sharing God's love in the local community through word and action. Being an inclusive, welcoming, worshipping community centred on the Holy Scripture. Our Mission Statement is "Knowing Jesus Christ and making Him known" and we seek to encourage a faith journey for all people, young and old, regardless of previous experience.

Our work is co-ordinated and monitored by the elected Deacons, the Treasurer, and the two Ministers of the church. These individuals also function as the Charity Trustees. The Trustees met on fourteen occasions (11 management meetings, one ministers' new contract review and 2 Vision Meetings) in 2023 to progress the work of the church which has grown as we implement our 'Forward Vision'. There have also been four meetings for the membership of the church, including the AGM on the 26th March, and two Vision meetings.

There was one nomination for two Deacons' vacancies and the election took place at the March Members' AGM bringing the number of our Trustees to ten which includes our two ministers and treasurer. We work closely with the church office, the worship group and the many volunteers who provide the church's activities. We are thankful for our fellow Christians in our surrounding community and continue to share with them through the Downton Churches Together.

Our Activities:

Some key areas from our 'Forward vision' are highlighted below:

Gathering around **The TABLE** for worship, prayer, bible study and fellowship; **The LARDER** where we supply free food, donated by the local community and local businesses to those in the local community who are in need and we are also a distribution centre for Salisbury Food Bank; **The WARDROBE** where we share free clothing donated by the community; **The GARDEN**, a community garden where we share church outdoors producing fresh vegetables and providing outdoor fellowship for families; **The KITCHEN** where we offer a lunch to older people attending our Thursday Services and refreshments and a chat to people visiting The Larder and The Wardrobe also to carers attending our Playroom. In addition we provided a Christmas dinner for visitors to our Larder.

Young Peoples' Work

The number of people attending our young peoples' work on a Sunday morning especially of creche and primary age, has steadily grown throughout the year requiring more volunteers. We are fortunate to have a team of lively, enthusiastic volunteers. Their activities include

singing, bible teaching, drama, games, stories, crafts and fund raising. We lost most of our secondary age group and their leaders during 'Lock Down' and are now looking for new leaders for this age group. Our aim is to ensure that the children enjoy being part of the church family.

The Playroom (previously Little Club)

This Wednesday morning Toddler Church is for pre-school children and their carers. It engages with young church members' families and families who were not previously involved in church activities. There are activities for the children and opportunities for the adults to talk, share bible stories, pray and sing. In the warm summer months this group enjoyed being outdoors in the garden.

Holiday Club

This annual summer children's Activity event was held over 3 days at the end of July. It attracted more than 120 children of primary school and 25 secondary school age. It offered bible-based teaching, imaginative craft activities and energetic games plus joyful singing. It is inspiring to see church members of all ages working together to provide this ministry to the local community.

Schools work

Our ministers and some church members are involved in two local schools, one primary and one secondary, leading worship, holding RE days in the church, acting as Governors. We believe this brings real benefit to our communities. One of our pastors also leads the local primary school's Worship Council.

Other Outreach Work

We support various charities. Some are local, such as Salisbury Street Pastors, while others are abroad such as the Philippine Community Fund which supports families on the rubbish dump sites in Manila and a Pastor.

Our buildings are used on a regular basis by several outside organisations, such as Guides and Brownies, RNID, Breast Feeding Advisors, and an Early Reading and Singing Group.

Community Groups

Five groups meet regularly during the week in the homes of individual members for Bible study, prayer and sharing. These groups also play a part in pastoral care, an important part of our work.

The Care Homes

Several of our church members lead services in our two local care homes.

Ukrainians

Some of our church members and attenders continue to work to support our families from Ukraine. This has been a rewarding service and has meant a lot to our guests.

Summary

It is clear from the above overview that our members are actively committed to furthering the objectives and the forward vision of the church. The number of people attending the church services each week has slowly increased over the year and the official membership has remained fairly stable over the year. The Sunday morning service is full of people of all ages

enjoying worship, teaching and fellowship and the Thursday morning service has been much enjoyed by our older age group. Our Sunday evening prayer services, **The Inner Room**, are welcomed by those who appreciate a quiet time of prayer. Our activities allow our ministers, trustees, members and many volunteers to reach outwards into the community of Downton and surrounding areas.

The church website is www.downtonbaptist.org.

The Trustees prayerfully and optimistically look forward to 2024.

The accounts further demonstrate our faith in action and the Trustees believe that the net asset position shown on the balance sheet at 31st December 2023 provides a sound base from which to continue meeting our objectives. The charity's policy on reserves is set out in note 2 to the accounts.

As required by section 4 of the Charities Act 2011, the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the charity's objectives fall within the definition of charitable purposes in the Act and that the wide range of activities set out above contributes to meeting those objectives.

Joy Hughes

Chairperson of Downton Baptist Church Trustees

This report has been reviewed and approved by the trustees and is signed on their behalf by:

Name
AMANDA EVANS-SMITH

Signature



Date 6 MARCH 2024

Name

Maoni Lloyd-Jones

Signature



Date

6/3/24

DOWNTON BAPTIST CHURCH

REGISTERED CHARITY NUMBER 1131186

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

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BALANCE SHEET	4
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CONSTITUTION AND ADMINISTRATION

Downton Baptist Church is affiliated to the Baptist Union of Great Britain but operates in accordance with its own constitution, which may only be changed by a two thirds majority of the members in general meeting. A church covenant was established in 1793 and re-affirmed annually. A new and updated church covenant was adopted in November 2000 and this is now re-affirmed annually.

The church registered as a charity (no. 1131186) from 18th August 2009 and is required to file its annual accounts and an annual trustees' report with the Charity Commission. The accounts have been prepared in accordance with the requirements of The Charities Act 2011 and the Charities SORP (FRS 102), using the accounting policies set out in note 1.

Under the terms of the constitution the church has a 'shared leadership' that is responsible for all aspects of the church's affairs, including spiritual matters, finance and administration. The shared leadership team comprises the ministers, ministry team, deacons and treasurer, who collectively are regarded under trust and charity law as 'trustees'. As such, they are also responsible for reviewing and mitigating any risks to which the church may be exposed.

The following were 'charity trustees' during 2023:

Ministers	Rev P J Rhoades	Rev K M Ulliyatt
Ministry team	None	
Deacons	Dr M J Brueton Mrs D E Bugden (from 26.3.23) Mrs S G Burr Dr J M Hughes	Mrs A J Ivens-Smith Mr J E King Dr N M Lloyd-Jones
Treasurer	Mr I D Mitchell	

The church also has the following 'holding trustees' who are responsible for holding its property, to be used by the church as set out in a separate trust established in 1813 (see also note 9):

Mr R D Avery	Mr I D Mitchell
Mrs D C Jennings	Mr M H Smith
Mr A S Mitchell	

Holding trustees as such have no responsibility for the day to day running of the church although I D Mitchell is also treasurer, as set out above.

The church's main bankers are CAF Bank of West Malling, Kent. The church also has funds on deposit with Scottish Widows.

Registered at: South Lane
Downton
Salisbury
Wiltshire SP5 3NA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2023

	NOTE	Unrestricted funds £	Restricted funds £	Minibus fund £	Permanent endowment £	2023 TOTAL FUNDS £	2022 TOTAL FUNDS £
INCOME AND ENDOWMENTS FROM:							
Direct giving		83,628	4,262	-	-	87,890	72,589
Designated giving	8	-	5,979	-	-	5,979	11,158
Tax recoverable under gift aid		20,354	306	-	-	20,660	17,957
Legacy		-	-	-	-	-	1,000
Manse letting		13,698	-	-	-	13,698	13,200
Other premises income		4,072	-	-	-	4,072	4,171
Away weekend		-	-	-	-	-	8,789
Interest and dividends		4,262	-	-	-	4,262	3,605
Other income	3	8,334	698	-	-	9,032	9,210
		<u>134,348</u>	<u>11,245</u>	<u>-</u>	<u>-</u>	<u>145,593</u>	<u>141,679</u>
EXPENDITURE ON:							
Ministerial costs	4	61,004	-	-	-	61,004	70,203
Premises	5	45,716	-	-	-	45,716	52,724
Away weekend		-	-	-	-	-	10,614
Other expenses	6	9,469	5,039	-	-	14,508	7,482
Administration	7	21,130	-	-	-	21,130	15,874
Depreciation	10	3,861	-	34	-	3,895	4,240
Donations payable	8	13,300	5,979	-	-	19,279	23,408
		<u>154,480</u>	<u>11,018</u>	<u>34</u>	<u>-</u>	<u>165,532</u>	<u>184,545</u>
		(20,132)	227	(34)	-	(19,939)	(42,866)
GAIN/(LOSS) ON REVALUATION OF INVESTMENTS							
	11	-	-	-	10,370	10,370	(14,849)
TOTAL NET (DEFICIT)/INCOME		<u>(20,132)</u>	<u>227</u>	<u>(34)</u>	<u>10,370</u>	<u>(9,569)</u>	<u>(57,715)</u>
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME							
	19	-	-	-	-	-	15,078
NET MOVEMENT IN FUNDS		<u>(20,132)</u>	<u>227</u>	<u>(34)</u>	<u>10,370</u>	<u>(9,569)</u>	<u>(42,637)</u>
TOTAL FUNDS BROUGHT FORWARD		<u>171,025</u>	<u>1,054</u>	<u>136</u>	<u>112,845</u>	<u>285,060</u>	<u>327,697</u>
TOTAL FUNDS CARRIED FORWARD		<u>150,893</u>	<u>1,281</u>	<u>102</u>	<u>123,215</u>	<u>275,491</u>	<u>285,060</u>

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2022

		Unrestricted funds £	Restricted funds £	Minibus fund £	Permanent endowment £	2022 TOTAL FUNDS £
	NOTE					
INCOME AND ENDOWMENTS FROM:						
Direct giving		71,349	1,240	-	-	72,589
Designated giving		-	11,158	-	-	11,158
Tax recoverable under gift aid		17,539	418	-	-	17,957
Legacy		1,000	-	-	-	1,000
Manse letting		13,200	-	-	-	13,200
Other premises income		4,171	-	-	-	4,171
Away weekend		-	8,789	-	-	8,789
Interest and dividends		3,605	-	-	-	3,605
Other income	3	8,646	564	-	-	9,210
		119,510	22,169	-	-	141,679
EXPENDITURE ON:						
Ministerial costs	4	70,203	-	-	-	70,203
Premises	5	52,724	-	-	-	52,724
Away weekend		1,720	8,894	-	-	10,614
Other expenses	6	6,718	764	-	-	7,482
Administration	7	15,825	49	-	-	15,874
Depreciation		4,194	-	46	-	4,240
Donations payable	8	12,000	11,408	-	-	23,408
		163,384	21,115	46	-	184,545
		(43,874)	1,054	(46)	-	(42,866)
LOSS ON REVALUATION OF INVESTMENTS						
	11	-	-	-	(14,849)	(14,849)
TOTAL NET (DEFICIT)/INCOME		(43,874)	1,054	(46)	(14,849)	(57,715)
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME						
	19	15,078	-	-	-	15,078
NET MOVEMENT IN FUNDS		(28,796)	1,054	(46)	(14,849)	(42,637)
TOTAL FUNDS BROUGHT FORWARD		199,821	-	182	127,694	327,697
TOTAL FUNDS CARRIED FORWARD		171,025	1,054	136	112,845	285,060

DOWNTON BAPTIST CHURCH

PAGE 4

BALANCE SHEET AT 31st DECEMBER 2023

	NOTE	Permanent endowment	Minibus fund	Restricted income	Unrestricted general fund	2023 TOTAL FUNDS	Permanent endowment	Minibus fund	Restricted income	Unrestricted general fund	2022 TOTAL FUNDS
		£	£	£	£	£	£	£	£	£	£
FIXED ASSETS											
Tangible assets	10	-	102	-	19,082	19,184	-	136	-	21,372	21,508
Investments	11	123,215	-	-	-	123,215	112,845	-	-	-	112,845
		123,215	102	-	19,082	142,399	112,845	136	-	21,372	134,353
CURRENT ASSETS											
Debtors	12	-	-	-	7,427	7,427	-	-	735	6,681	7,416
Cash at bank and in hand	13	-	-	1,281	138,024	139,305	-	-	319	147,777	148,096
		-	-	1,281	145,451	146,732	-	-	1,054	154,458	155,512
CURRENT LIABILITIES											
Creditors falling due within one year	14	-	-	-	13,622	13,622	-	-	-	4,775	4,775
NET CURRENT ASSETS		-	-	1,281	131,829	133,110	-	-	1,054	149,683	150,737
TOTAL ASSETS LESS CURRENT LIABILITIES		123,215	102	1,281	150,911	275,509	112,845	136	1,054	171,055	285,090
LONG TERM LIABILITY											
Defined benefit pension scheme	19	-	-	-	18	18	-	-	-	30	30
TOTAL NET ASSETS		123,215	102	1,281	150,893	275,491	112,845	136	1,054	171,025	285,060
THE FUNDS OF THE CHARITY	2	123,215	-	-	-	123,215	112,845	-	-	-	112,845
Permanent endowment		-	102	-	-	102	-	136	-	-	136
Minibus fund		-	-	-	-	-	-	-	-	-	-
Restricted income funds	21	-	-	1,281	-	1,281	-	-	1,054	-	1,054
Unrestricted general fund		-	-	-	150,893	150,893	-	-	-	171,025	171,025
		123,215	102	1,281	150,893	275,491	112,845	136	1,054	171,025	285,060

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st DECEMBER 2023

	2023		2022	
	£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash consumed by operating activities		(11,470)		(41,461)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	4,262		3,605	
Purchase of tangible fixed assets	(1,571)		(2,157)	
Long term pension deficit contributions	(12)		(2,192)	
		2,679		(744)
CHANGE IN CASH AND CASH EQUIVALENTS		(8,791)		(42,205)
CASH AND CASH EQUIVALENTS at 1st January 2023		148,096		190,301
CASH AND CASH EQUIVALENTS at 31st December 2023		<u>139,305</u>		<u>148,096</u>
Cash and cash equivalents are 'cash at bank and in hand' as shown in note 13.				
RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES				
Total net deficit per statement of financial activities (page 2)		(9,569)		(57,715)
Adjustments for:				
Depreciation charges	3,895		4,240	
(Gain)/Loss on revaluation of investments	(10,370)		14,849	
Interest and dividends	(4,262)		(3,605)	
(Increase)/Decrease in debtors	(11)		1,464	
Increase/(Decrease) in creditors	8,847		(694)	
		(1,901)		16,254
Net cash consumed by operating activities		<u>(11,470)</u>		<u>(41,461)</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

1 ACCOUNTING BASIS AND POLICIES

The accounts are prepared in accordance with the requirements of the Charities Act 2011, the Charities SORP (FRS 102) issued in 2014 and updated in 2019, and Financial Reporting Standard 102. The transition date to the FRS 102 regime was 1st January 2014 and the required restatement as at that date was made as a prior period adjustment in the accounts for the year ended 31st December 2015.

The accounts are generally prepared on the historical cost basis but including the revaluation of fixed asset investments and an appropriate provision for the long term liability for defined pension scheme costs (based on actuarial valuation).

The accounts are prepared using the following principal accounting policies:

Tangible fixed assets: other than freehold property, of which details are given in note 9, tangible fixed assets are included at historic cost less provision for depreciation and impairment. Depreciation is charged at the following annual rates:

- property improvements over 15 years straight line, charged to general fund
- fixtures and equipment at 33 1/3% on reducing balance, charged to general fund
- minibus at 25% on reducing balance, charged to minibus fund.

Fixed asset investments: are included at market value at the balance sheet date. Gains and losses on disposal or revaluation are shown as part of net income in the statement of financial activities.

Income and expenditure: is recognised on the accruals basis as and when it becomes due or payable.

Charitable donations: it is the church's policy to make charitable donations each year that are approximately 10% of its unrestricted general fund income.

Defined benefit pension costs: are recognised on the basis of appropriate actuarial valuations (see also above and note 19).

2 FUNDS AND RESERVES

The church has a PERMANENT ENDOWMENT that must be maintained and can only be spent or altered with the express permission of the Charity Commission. In addition to the fixed asset investments shown in note 11, the permanent endowment includes the church's freehold property, details of which are given in note 9.

There is a MINIBUS FUND reflecting money originally given for the purchase of a minibus. The fund balance represents the carrying value of the current minibus and annual depreciation charges on this are charged to the fund.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023 (continued)

2 FUNDS AND RESERVES (continued)

Other RESTRICTED INCOME FUNDS arise on the basis of income received each year but these are generally fully spent in the year of receipt, leaving little or nothing to be carried forward. Movements on restricted income funds are shown in note 21 and details of designated giving are shown in note 8.

The remainder of the church's funds are UNRESTRICTED and are shown as GENERAL FUND.

It is the trustees' policy to keep at least 3 months' of anticipated general fund expenditure as a RESERVE on the general fund to enable the church to meet its obligations and liabilities, particularly to the ministers and other staff, as they fall due.

3 OTHER INCOME

	2023	2022
	£	£
One third share in the income of		
Anne Tyler, Rushall Charitable Trust	4,500	2,600
Magazine advertising	3,834	3,226
Staff costs recovered	-	2,820
Youth and children's work	** 698	** 564
	<u>9,032</u>	<u>9,210</u>

** restricted income

4 MINISTERIAL COSTS

	2023	2022
	£	£
Ministers' emoluments and national insurance	53,942	62,748
Pension contributions	5,275	5,819
Ministers' training and sabbatical	1,210	1,395
Travel and mileage	577	241
	<u>61,004</u>	<u>70,203</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023 (continued)

5	PREMISES	2023		2022
		£		£
	Water and sewerage	618		322
	Light and heat	7,449		3,633
	Insurance	4,548		4,174
	Repairs and maintenance	23,509		35,330
	Caretaking and kitchen sundries	9,220		8,912
	Pension contributions	372		353
		<u>45,716</u>		<u>52,724</u>

6	OTHER EXPENSES	2023		2022
		£		£
	Minibus running costs	1,136		473
	Social and meals	2,042	&	1,901
	Magazine printing	4,313		3,506
	Youth and children's work	## 1,008	##	1,306
	The Garden	@ 2,790		-
	The Larder	\$\$ 3,091		-
	Teaching materials	100		184
	Gifts and sundries	28		112
		<u>14,508</u>		<u>7,482</u>

& included £200 in respect of restricted income

includes £698 (2022 £564) in respect of restricted income

@ includes £1,250 in respect of restricted income

\$\$ all in respect of restricted income

7	ADMINISTRATION	2023		2022
		£		£
	Secretarial assistance and national insurance	12,359		11,336
	Pension contributions	613		563
	Printing, postage and stationery	1,772	&	1,260
	Telephone	425		415
	Computer costs	596		672
	Subscriptions and fees	610		564
	Copyright licences	1,091		1,028
	Doubtful debt provision	1,336		(562)
	Staff training	270		-
	Property management fees	1,740		264
	Independent examiner's fee	80		75
	Bank charges	65		86
	Payroll charges	173		173
		<u>21,130</u>		<u>15,874</u>

& included £49 in respect of restricted income

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023 (continued)

8 DONATIONS PAYABLE

	General fund, tithe £	Designated giving £	2023 Total payable £	2022 Total payable £
BU Home Mission	3,450	750	4,200	4,100
BMS Birthday	-	737	737	735
BMS General	3,450	750	4,200	4,100
The Bridge Project	1,500	-	1,500	2,500
Bright Kids (Ukraine)	-	-	-	300
DEC (Turkey/Syria earthquake relief)	-	275	275	-
Dorset Youth for Christ	-	-	-	500
Downton Primary (hardship fund)	-	-	-	250
OMF International	-	600	600	1,200
Pastoral hardship	151	-	151	45
Philippine Community Fund	1,742	1,317	3,059	3,462
Philippine Community Fund (Baguio)	1,800	-	1,800	1,700
Philippine Community Fund (Cuckoo Fair)	7	1,393	1,400	760
Philippine Community Fund (Sunflowers)	-	-	-	1,431
Salisbury Street Pastors	1,200	-	1,200	1,200
Sanctuary Foundation (for Ukraine)	-	-	-	1,000
Spurgeons	-	50	50	50
Tearfund	-	107	107	-
Wiltshire Wildlife Hospital	-	-	-	75
	<u>13,300</u>	<u>5,979</u>	<u>19,279</u>	<u>23,408</u>

The designated giving figure of £5,979 (2022 £11,408) includes £Nil (2022 £250) in respect of related gift aid tax recoverable.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023 (continued)

9 PROPERTY

The church holds property in South Lane, Downton to be used in accordance with the terms of trust deeds dated 25th September 1813 and 31st December 1858. The property comprises the current chapel (the original chapel having been demolished), manse and adjoining field. As noted on page 1, the property is held by five 'holding trustees' and the freehold title is registered in their names at the Land Registry.

Income and expenditure in respect of the property is dealt with through the church accounts and the property is considered to be part of the church's permanent endowment but it has never been shown as an asset on the balance sheet. The trustees have no plans to try and sell the property, which in any case could only be sold with the agreement of the Charity Commission and in compliance with their terms for maintaining the endowment. The trustees do not have a current market value for the property and do not believe that the cost of obtaining one would be justified.

The buildings are currently insured for £ 3,852,250 and the contents for £149,861 but these figures ignore the value of the land.

10 TANGIBLE FIXED ASSETS

			GENERAL FUND	MINIBUS FUND	TOTAL
	Property improvements £	Fixtures & equipment £	Total £	Minibus £	£
COST					
At 1st January 2023	24,344	19,437	43,781	7,858	51,639
Additions	-	1,571	1,571	-	1,571
Disposals	-	-	-	-	-
At 31st December 2023	24,344	21,008	45,352	7,858	53,210
DEPRECIATION					
At 1st January 2023	8,115	14,294	22,409	7,722	30,131
Charge for year	1,623	2,238	3,861	34	3,895
On disposals	-	-	-	-	-
At 31st December 2023	9,738	16,532	26,270	7,756	34,026
NET BOOK VALUE					
At 31st December 2023	14,606	4,476	19,082	102	19,184
At 31st December 2022	16,229	5,143	21,372	136	21,508

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023 (continued)

11 FIXED ASSET INVESTMENTS

MARKET VALUE	2023	2022
	£	£
At beginning of year	112,845	127,694
Revaluation in year	10,370	(14,849)
At end of year	<u>123,215</u>	<u>112,845</u>

The above is a holding of 6,208.86 income units in COIF Charities Investment Fund.

This investment forms part of the permanent endowment of the charity.

12 DEBTORS

	2023	2022
	£	£
Tax recoverable under gift aid	4,107	3,625
Accrued income	1,578	1,793
Expense prepayments	1,742	1,998
	<u>7,427</u>	<u>7,416</u>

13 CASH AT BANK AND IN HAND

	2023	2022
	£	£
CAF Bank current account	79,055	87,846
Scottish Widows deposit account	60,000	60,000
Petty cash float	250	250
	<u>139,305</u>	<u>148,096</u>

14 CREDITORS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Donations payable - restricted income	156	-
- from church tithe	-	-
	<u>156</u>	<u>-</u>
Deposits and amounts received in advance	1,470	1,211
Accrued expenses	10,749	2,090
Taxation and social security	908	705
Pension contributions	-	577
Other creditors	339	192
	<u>13,622</u>	<u>4,775</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023 (continued)

15 STAFF COSTS AND NUMBERS

	2023	2022
	£	£
Remuneration	72,436	79,551
Employer social security costs	1,301	1,697
Employer pension contributions	6,260	6,735
	<u>79,997</u>	<u>87,983</u>
	Number	Number
Headcount during the year	<u>4</u>	<u>4</u>

The employer pension contributions shown above relate to current staff and exclude £12 (2022 £2,192) in respect of deficit contributions for previous ministers and movements in the long term pension deficit liability, details of which are given in note 19.

16 TRUSTEE REMUNERATION, EXPENSES AND DONATIONS

Rev P J Rhoades and Rev K M Ulliyatt are paid a stipend in their capacity as ministers and this is shown as emoluments in note 4 and included in the figures disclosed in note 15. Neither they nor any other trustee was paid any remuneration in either year in respect of their services as trustees.

Travel and mileage costs of £577 (2022 £241) were reimbursed to the ministers in respect of their work in that capacity and ministers' training and sabbatical costs of £1,210 (2022 £1,395) were paid. No other expenses were paid to or for the ministers or any other trustee in either year apart from the reimbursement of out of pocket expenses incurred on behalf of the charity.

The trustees together made freewill donations to the charity during the year of £6,990 (2022 £8,000).

17 RELATED PARTY TRANSACTIONS

The church provides office accommodation and some administrative services to Downton 4Family, a UK registered charity set up in March 2017 that provides family and parenting support in the local community. Two of the church's trustees are also trustees of Downton 4Family and one former trustee works for the charity. The amount receivable from Downton 4Family for the above services was £260 (2022 £260).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023 (continued)

18 CONTRIBUTION OF UNPAID VOLUNTEERS

In common with many charities, and in particular other churches, the church benefits significantly from the unpaid work of volunteers, both members and non members, in the provision of its charitable activities and its administration. In accordance with the Charities SORP (FRS 102), no monetary value is put on this contribution.

19 HISTORIC PENSION COSTS AND LIABILITIES

For many years previous ministers were members of the Baptist Ministers' Pension Fund (part of the Baptist Pension Scheme) and the church paid contributions to this fund on their behalf as employer. The fund was a contributory, defined benefit scheme but is also a multi-employer scheme and as such was previously accounted for in these accounts as a defined contribution scheme: contributions payable by the church each year were shown as part of expenditure but no information was required to be disclosed about the overall position of the scheme or its assets and liabilities.

The contribution rate to the above fund had increased in recent years and an actuarial valuation as at December 2010 revealed a significant deficit of assets compared to liabilities. Accordingly the fund was closed to future accrual of benefits on 31st December 2011. Under current pensions legislation the church had a continuing liability to make "deficiency contributions" to the fund in order to reduce, and ultimately eliminate, the deficit (although it has not signed any formal agreement to do so). Subsequent actuarial valuations as at 31st December 2013 and 31st December 2016 continued to show a growing deficit against which deficiency contributions were likely to be payable for an extended period. Extensive discussions took place within the "Baptist family" that led in 2018 to the agreement of a "family solution" under which the Baptist Union contributed £33 million to the fund and the fund members agreed to have future pension increases based on movements in the CPI rather than the RPI. Following this, the next actuarial valuation, as at 31st December 2019, showed a much reduced deficit (of £18 million, down from £93 million in 2016). After allowing for a temporary 50% reduction in deficiency contributions from July to December 2020, the period for which such contributions are likely to be payable was shortened to run to June 2026.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023 (continued)

19 HISTORIC PENSION COSTS AND LIABILITIES (continued)

Following a period of favourable market conditions, the Pension Trustee was able in June 2022 to sign a 'buy in' agreement with Just Group, a specialist insurance company, under which they took over responsibility for meeting the cost of members' pension benefits. Following this 'buy in' the fund no longer has any deficit of assets compared to liabilities (for the first time in two decades). Nominal deficiency contributions will continue at £1 per month until June 2026 but it is not anticipated that any further liability will arise for employer churches. On that basis, all but £30 of the long term liability provision brought forward from 2021 was written back and credited in the statement of financial activities.

The above fund is managed by the Baptist Pension Trust Limited as Pension Trustee but is currently administered by Broadstone Consultants & Actuaries Ltd on their behalf.

With effect from 1st January 2015, in accordance with the requirements of the Charities SORP (FRS 102) and Financial Reporting Standard 102, such funds are to be treated in the same way as other defined benefit pension schemes. When the scheme was in deficit, this required the inclusion as both an expense and a liability of the present value of the church's share of the long term cost of eliminating the deficit.

The figures were based on the detailed assumptions made by the actuaries and were as follows:

	2023	2022
	£	£
Provision at beginning of year	30	17,300
Deficiency contributions paid in year	(12)	(2,192)
Movement in actuarial liability, including interest cost and other changes	-	(15,078)
Provision at end of year	<u>18</u>	<u>30</u>

The church has been advised that the cost of buying out its pension scheme liabilities under the old defined benefit plan as at December 2023 was approximately £1,000 (2022 approximately £1,000).

20 CURRENT PENSION COSTS AND LIABILITIES

The two ministers and the other two employees are all members of defined contribution pension plans to which the church makes contributions based on pensionable income. The amounts payable for these plans are shown in note 15. There was an outstanding liability for one of these plans at 31st December 2022 of £577.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023 (continued)

21 MOVEMENTS ON RESTRICTED INCOME FUNDS

	Designated giving	Youth & children's work	Ukrainian refugee support	Away weekend	The Larder food bank	The Garden community project	TOTAL
	£	£	£	£	£	£	£
Balances at 1st January 2022	-	-	-	-	-	-	-
Income (including gift aid)	11,408	564	200	8,894	1,103	-	22,169
Expenditure	(11,408)	(564)	(200)	(8,894)	(49)	-	(21,115)
Balances at 31st December 2022	-	-	-	-	1,054	-	1,054
Income (including gift aid)	5,979	698	-	-	3,318	1,250	11,245
Expenditure	(5,979)	(698)	-	-	(3,091)	(1,250)	(11,018)
Balances at 31st December 2023	-	-	-	-	1,281	-	1,281

An analysis of designated giving is shown in note 8.

TRUSTEES' APPROVAL

The accounts of Downton Baptist Church for the year ended 31st December 2023 set out on pages 1 to 15 were discussed and approved by the trustees on 6th March 2024

Signed on behalf of the trustees:

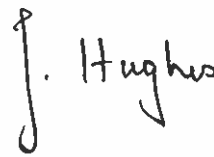
Name IAN DOUGLAS MITCHELL

Name JOY HUGHES

Signature



Signature



Date

6-3-24

Date

6.3.24

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2023 set out on pages 1 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility, without performing an audit, to carry out an examination of the accounts and to report to the trustees and church members.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My report is in respect of an examination carried out under section 145 of the Act and in accordance with the directions given by the Charity Commissioners under subsection 5(b) of that section. An examination includes a review of the accounting records kept by the church treasurer and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out below.

INDEPENDENT EXAMINER'S STATEMENT

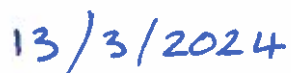
No matter has come to my attention from my examination which gives me reasonable cause to believe that in any material respect accounting records have not been kept in accordance with section 130 of the Act, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Act. No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED



J Lawrence
30 Longland
Salisbury
Wiltshire SP2 7ET

DATE



INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2023 set out on pages 1 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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INDEPENDENT EXAMINER'S STATEMENT

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SIGNED



J Lawrence
30 Longland
Salisbury
Wiltshire SP2 7ET

DATE



DOWNTON BAPTIST CHURCH

England & Wales - Charity number 1131186

Accounts

DOWNTON BAPTIST CHURCH
Knowing Jesus Christ and making Him known
REGISTERED CHARITY NUMBER 1131186

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2022

This report should be read in conjunction with the charity's accounts for the year ended 31st December 2022. Details of the structure, governance and management of the charity, and its administration details, are set out under the heading "Constitution and Administration" on page 1 of those accounts.

Our Objectives:

Sharing God's love in the local community through word and action. Being an inclusive, welcoming, worshipping community centred on the Holy Scripture. Our Mission Statement is "Knowing Jesus Christ and making Him known" and we seek to encourage a faith journey for all people, young and old, regardless of previous experience.

Our work is co-ordinated and monitored by the elected Deacons, the Treasurer, and the two Ministers of the church. These individuals also function as the Charity Trustees. The Trustees met on fifteen occasions (11 management meetings, 3 Vision meetings and 1 Extraordinary meeting) in 2022 to progress the work of the church which has grown as we implement our 'New Bigger Vision'. There have also been four meetings for the membership of the church, including the AGM on the 20th March and one Special Members' Meeting in September to agree on new work contracts for our Ministers. Our Minister Philip Rhoades took an overdue three month Sabbatical from April to July and our Minister Katy Ulliyatt along with the Deacons stepped up to cover Philip's work during that time. On his return Philip was invited to become Lead Chaplain at Salisbury District Hospital (SDH) and after much discussion with Trustees and Members it was agreed that he would work part time for DBC and part time for SDH (3 days/week at each) from October 2022. This resulted in Katy taking on an extra day per week (5 days) so that we could continue much of the work covered by the two ministers.

Voting for new Deacons took place at the January Members' meeting when four members were nominated and elected following the retirement of five of our Deacons. We work closely with the ministers, the church office, the worship group and the many volunteers who provide the church's activities. We are thankful for our fellow Christians in our surrounding villages and continue to share with them.

Our Activities:

Some key areas from our 'bigger vision' are highlighted below:

Gathering around **The TABLE** for worship, prayer, bible study and fellowship; **The LARDER** where we supply free food, donated by the local community and local businesses to those in the local community who are in need and we are also a distribution centre for Salisbury Food Bank; **The WARDROBE** where we share free clothing donated by the community; **The GARDEN**, a community garden where we share church outdoors; **The KITCHEN** where with other local churches we offer a warm place and a light meal and also lunch to older people attending our Thursday services.

Young Peoples' Work

We have been able to rebuild much of the children's work, especially for creche and primary age children, during the Sunday Services this year following the difficulties during the Covid Epidemic. We are fortunate to have a team of lively, enthusiastic volunteers. Their activities include singing, bible teaching, drama, games, stories, crafts and fund raising. We lost most of our secondary age group during 'Lock Down' and are now looking for new leaders for this age group. Our aim is to ensure that the children enjoy being part of the church family.

Little Club

This Wednesday morning Toddler Church is for pre-school children and their carers. It engages with young church members' families and families who were not previously involved in church activities. There are activities for the children and opportunities for the adults to talk, share bible stories, pray and sing.

Links

This youth club activity group is held in the church for the local community, for youth aged between 11 and 16 years. We were able to run this club until our Minister Philip went on Sabbatical in April and are intending to restart it as soon as suitable volunteers can be found.

Holiday Club

This annual summer children's Activity event was held over 3 days at the end of July. It attracted more than 120 children of primary school age and 25 secondary school. It offered bible-based teaching, imaginative craft activities and energetic games plus joyful singing. It is inspiring to see church members of all ages working together to provide this ministry to the local community.

Schools work

Our ministers and some church members are involved in four local schools leading worship, mentoring and acting as Governors. We believe this brings real benefit to our communities. One of our pastors also leads the local primary school's Worship Council.

Fellowship

An away weekend in March was much enjoyed by a large number of our church families.

Other Outreach Work

We support various charities. Some are local, such as Salisbury Street Pastors, Salisbury Food Bank and Downton4Family while others are abroad such as the Philippine Community Fund which supports families on the rubbish dump sites in Manila. We supported all of these throughout the year.

Our buildings are used on a regular basis by several outside organisations, such as Guides and Brownies, RNID and our Ukrainian Community and their hosts.

Community Groups

Six groups meet regularly during the week in the homes of individual members for Bible study, prayer and sharing. These groups also play a part in pastoral care, an important part of our work.

The Care Homes

Several of our church members lead services in our local care homes.

Ukrainians

Some of our church members and attenders are working to host or support hosts and guests from Ukraine. This has been a rewarding service and has meant a lot to our guests.

Summary

It is clear from the above overview that our members are actively committed to furthering the objectives and the vision of the church. The number of people attending the church services each week and the official membership has remained fairly stable over the year. The Sunday morning service is full of people of all ages enjoying worship, teaching and fellowship and the Thursday morning service has been much enjoyed by our older age group. Our activities allow our ministers, trustees, members and many volunteers to reach outwards into the community of Downton and surrounding areas.

The church website is www.downtonbaptist.org.

The Trustees prayerfully and optimistically look forward to 2023.

The accounts further demonstrate our faith in action and the Trustees believe that the net asset position shown on the balance sheet at 31st December 2022 provides a sound base from which to continue meeting our objectives. The charity's policy on reserves is set out in note 2 to the accounts.

As required by section 4 of the Charities Act 2011, the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the charity's objectives fall within the definition of charitable purposes in the Act and that the wide range of activities set out above contributes to meeting those objectives.

Joy Hughes

Chair person of Downton Baptist Church Trustees

This report has been reviewed and approved by the trustees and is signed on their behalf by:

Name PHILIP RHOADES

Name KATY ULLYATT

Signature 

Signature 

Date 4 April 23

Date 4/4/23

DOWNTON BAPTIST CHURCH

REGISTERED CHARITY NUMBER 1131186

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

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CONSTITUTION AND ADMINISTRATION

Downton Baptist Church is affiliated to the Baptist Union of Great Britain but operates in accordance with its own constitution, which may only be changed by a two thirds majority of the members in general meeting. A church covenant was established in 1793 and re-affirmed annually. A new and updated church covenant was adopted in November 2000 and this is now re-affirmed annually.

The church registered as a charity (no. 1131186) from 18th August 2009 and is required to file its annual accounts and an annual trustees' report with the Charity Commission. The accounts have been prepared in accordance with the requirements of The Charities Act 2011 and the Charities SORP (FRS 102), using the accounting policies set out in note 1.

Under the terms of the constitution the church has a 'shared leadership' that is responsible for all aspects of the church's affairs, including spiritual matters, finance and administration. The shared leadership team comprises the ministers, ministry team, deacons and treasurer, who collectively are regarded under trust and charity law as 'trustees'. As such, they are also responsible for reviewing and mitigating any risks to which the church may be exposed.

The following were 'charity trustees' during 2022:

Ministers	Rev P J Rhoades	Rev K M Ulliyatt
Ministry team	None	
Deacons	Mr J Baker (until 20.3.22) Dr M Brueton (from 20.3.22) Mrs S Burr (from 20.3.22) Mr K Chinn (until 20.3.22) Mrs D Goodman (until 14.7.22) Dr J Hughes	Mrs A Ivens-Smith (from 20.3.22) Mr J King Dr G Lloyd-Jones (until 20.3.22) Dr N Lloyd-Jones (from 20.3.22) Mrs T Smith (until 20.3.22)
Treasurer	Mr I D Mitchell	

The church also has the following 'holding trustees' who are responsible for holding its property, to be used by the church as set out in a separate trust established in 1813 (see also note 9):

Mr R D Avery	Mr I D Mitchell
Mrs D C Jennings	Mr M H Smith
Mr A S Mitchell	

Holding trustees as such have no responsibility for the day to day running of the church although I D Mitchell is also treasurer, as set out above.

The church's main bankers are CAF Bank of West Malling, Kent. The church also has funds on deposit with Scottish Widows.

Registered at: South Lane
Downton
Salisbury
Wiltshire SP5 3NA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2022

		Unrestricted funds	Restricted funds	Minibus fund	Permanent endowment	2022 TOTAL FUNDS	2021 TOTAL FUNDS
	NOTE	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:							
Direct giving		71,349	1,240	-	-	72,589	105,222
Designated giving	8	-	11,158	-	-	11,158	11,359
Tax recoverable under gift aid		17,539	418	-	-	17,957	21,081
Legacy		1,000	-	-	-	1,000	4,000
Manse letting		13,200	-	-	-	13,200	13,200
Other premises income		4,171	-	-	-	4,171	1,739
Away weekend		-	8,789	-	-	8,789	-
Interest and dividends		3,605	-	-	-	3,605	3,314
Other income	3	8,646	564	-	-	9,210	9,061
		119,510	22,169	-	-	141,679	168,976
EXPENDITURE ON:							
Ministerial costs	4	70,203	-	-	-	70,203	66,517
Premises	5	52,724	-	-	-	52,724	19,668
Away weekend		1,720	8,894	-	-	10,614	-
Other expenses	6	6,718	764	-	-	7,482	4,643
Administration	7	15,825	49	-	-	15,874	13,660
Depreciation	10	4,194	-	46	-	4,240	4,461
Donations payable	8	12,000	11,408	-	-	23,408	28,609
		163,384	21,115	46	-	184,545	137,558
		(43,874)	1,054	(46)	-	(42,866)	31,418
(LOSS)/GAIN ON REVALUATION OF INVESTMENTS							
	11	-	-	-	(14,849)	(14,849)	15,864
TOTAL NET (DEFICIT)/INCOME		(43,874)	1,054	(46)	(14,849)	(57,715)	47,282
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME							
	19	15,078	-	-	-	15,078	531
NET MOVEMENT IN FUNDS		(28,796)	1,054	(46)	(14,849)	(42,637)	47,813
TOTAL FUNDS BROUGHT FORWARD		199,821	-	182	127,694	327,697	279,884
TOTAL FUNDS CARRIED FORWARD		171,025	1,054	136	112,845	285,060	327,697

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2021

	NOTE	Unrestricted funds £	Restricted funds £	Minibus fund £	Permanent endowment £	2021 TOTAL FUNDS £
INCOME AND ENDOWMENTS FROM:						
Direct giving		105,222	-	-	-	105,222
Designated giving		-	11,359	-	-	11,359
Tax recoverable under gift aid		19,531	1,550	-	-	21,081
Legacy		4,000	-	-	-	4,000
Manse letting		13,200	-	-	-	13,200
Other premises income		1,739	-	-	-	1,739
Interest and dividends		3,314	-	-	-	3,314
Other income	3	9,061	-	-	-	9,061
		156,067	12,909	-	-	168,976
EXPENDITURE ON:						
Ministerial costs	4	66,517	-	-	-	66,517
Premises	5	19,668	-	-	-	19,668
Other expenses	6	4,643	-	-	-	4,643
Administration	7	13,660	-	-	-	13,660
Depreciation		4,401	-	60	-	4,461
Donations payable	8	15,700	12,909	-	-	28,609
		124,589	12,909	60	-	137,558
		31,478	-	(60)	-	31,418
GAIN ON REVALUATION OF INVESTMENTS						
	11	-	-	-	15,864	15,864
TOTAL NET INCOME		31,478	-	(60)	15,864	47,282
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME						
	19	531	-	-	-	531
NET MOVEMENT IN FUNDS		32,009	-	(60)	15,864	47,813
TOTAL FUNDS BROUGHT FORWARD		167,812	-	242	111,830	279,884
TOTAL FUNDS CARRIED FORWARD		199,821	-	182	127,694	327,697

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st DECEMBER 2022

	2022		2021	
	£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash (consumed)/provided by operating activities		(41,461)		35,871
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	3,605		3,314	
Purchase of tangible fixed assets	(2,157)		(4,229)	
Long term pension deficit contributions	<u>(2,192)</u>		<u>(3,695)</u>	
		(744)		(4,610)
CHANGE IN CASH AND CASH EQUIVALENTS		<u>(42,205)</u>		<u>31,261</u>
CASH AND CASH EQUIVALENTS at 1st January 2022		190,301		159,040
CASH AND CASH EQUIVALENTS at 31st December 2022		<u><u>148,096</u></u>		<u><u>190,301</u></u>
Cash and cash equivalents are 'cash at bank and in hand' as shown in note 13.				
RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES				
Total net (deficit)/income per statement of financial activities (page 2)		(57,715)		47,282
Adjustments for:				
Depreciation charges	4,240		4,461	
Loss/(Gain) on revaluation of investments	14,849		(15,864)	
Interest and dividends	(3,605)		(3,314)	
Decrease in debtors	1,464		3,042	
(Decrease)/Increase in creditors	<u>(694)</u>		<u>264</u>	
		16,254		(11,411)
Net cash (consumed)/provided by operating activities		<u><u>(41,461)</u></u>		<u><u>35,871</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

1 ACCOUNTING BASIS AND POLICIES

The accounts are prepared in accordance with the requirements of the Charities Act 2011, the Charities SORP (FRS 102) issued in 2014 and updated in 2019, and Financial Reporting Standard 102. The transition date to the FRS 102 regime was 1st January 2014 and the required restatement as at that date was made as a prior period adjustment in the accounts for the year ended 31st December 2015.

The accounts are generally prepared on the historical cost basis but including the revaluation of fixed asset investments and an appropriate provision for the long term liability for defined pension scheme costs (based on actuarial valuation).

The accounts are prepared using the following principal accounting policies:

Tangible fixed assets: other than freehold property, of which details are given in note 9, tangible fixed assets are included at historic cost less provision for depreciation and impairment. Depreciation is charged at the following annual rates:

- property improvements over 15 years straight line, charged to general fund
- fixtures and equipment at 33 1/3% on reducing balance, charged to general fund
- minibus at 25% on reducing balance, charged to minibus fund.

Fixed asset investments: are included at market value at the balance sheet date. Gains and losses on disposal or revaluation are shown as part of net income in the statement of financial activities.

Income and expenditure: is recognised on the accruals basis as and when it becomes due or payable.

Charitable donations: it is the church's policy to make charitable donations each year that are approximately 10% of its unrestricted general fund income.

Defined benefit pension costs: are recognised on the basis of appropriate actuarial valuations (see also above and note 19).

2 FUNDS AND RESERVES

The church has a PERMANENT ENDOWMENT that must be maintained and can only be spent or altered with the express permission of the Charity Commission. In addition to the fixed asset investments shown in note 11, the permanent endowment includes the church's freehold property, details of which are given in note 9.

There is a MINIBUS FUND reflecting money originally given for the purchase of a minibus. The fund balance represents the carrying value of the current minibus and annual depreciation charges on this are charged to the fund.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022 (continued)

2 FUNDS AND RESERVES (continued)

Other RESTRICTED INCOME FUNDS arise on the basis of income received each year but these are generally fully spent in the year of receipt, leaving little or nothing to be carried forward. Movements on restricted income funds are shown in note 21 and details of designated giving are shown in note 8.

The remainder of the church's funds are UNRESTRICTED and are shown as GENERAL FUND.

It is the trustees' policy to keep at least 3 months' of anticipated general fund expenditure as a RESERVE on the general fund to enable the church to meet its obligations and liabilities, particularly to the ministers and other staff, as they fall due.

3 OTHER INCOME

	2022	2021
	£	£
One third share in the income of		
Anne Tyler, Rushall Charitable Trust	2,600	3,600
Magazine advertising	3,226	1,309
Staff costs recovered	2,820	4,152
Youth and children's work	** 564	-
	<u>9,210</u>	<u>9,061</u>

** restricted income

4 MINISTERIAL COSTS

	2022	2021
	£	£
Ministers' emoluments and national insurance	62,748	60,444
Pension contributions	5,819	5,860
Ministers' training and sabbatical	1,395	-
Travel and mileage	241	213
	<u>70,203</u>	<u>66,517</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022 (continued)

5	PREMISES	2022	2021
		£	£
	Water and sewerage	322	527
	Light and heat	3,633	2,891
	Insurance	4,174	3,893
	Repairs and maintenance	35,330	3,708
	Caretaking and kitchen sundries	8,912	8,298
	Pension contributions	353	351
		<u>52,724</u>	<u>19,668</u>

6	OTHER EXPENSES	2022	2021
		£	£
	Minibus running costs	473	515
	Social and meals	& 1,901	768
	Magazine printing	3,506	1,920
	Youth and children's work	## 1,306	1,128
	Teaching materials	184	124
	Gifts and sundries	112	188
		<u>7,482</u>	<u>4,643</u>

& includes £200 in respect of restricted income

includes £564 in respect of restricted income

7	ADMINISTRATION	2022	2021
		£	£
	Secretarial assistance and national insurance	11,336	10,995
	Pension contributions	563	545
	Printing, postage and stationery	& 1,260	1,209
	Telephone	415	429
	Computer costs	672	775
	Subscriptions and fees	564	546
	Copyright licences	1,028	1,117
	Doubtful debt provision	(562)	(2,293)
	Property management fees	264	-
	Independent examiner's fee	75	60
	Bank charges	86	104
	Payroll charges	173	173
		<u>15,874</u>	<u>13,660</u>

& includes £49 in respect of restricted income

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022 (continued)

8 DONATIONS PAYABLE

	General fund, tithe £	Designated giving £	2022 Total payable £	2021 Total payable £
BU Home Mission	3,350	750	4,100	5,025
BMS Birthday	-	735	735	763
BMS General	3,350	750	4,100	5,025
The Bridge Project	1,500	1,000	2,500	1,875
Bright Kids (Ukraine)	12	288	300	-
Dorset Youth for Christ	500	-	500	-
Downton 4Family	-	-	-	798
Downton Primary (hardship fund)	250	-	250	-
New Foundations (Church Insight)	-	-	-	150
OMF International	-	1,200	1,200	1,200
Pastoral hardship	45	-	45	67
Philippine Community Fund	93	3,369	3,462	10,901
Philippine Community Fund (Baguio)	1,700	-	1,700	1,450
Philippine Community Fund (Cuckoo Fair)	-	760	760	-
Philippine Community Fund (Sunflowers)	-	1,431	1,431	-
Salisbury Food Bank	-	-	-	500
Salisbury Street Pastors	1,200	-	1,200	700
Sanctuary Foundation (for Ukraine)	-	1,000	1,000	-
Spurgeons	-	50	50	-
The Stars Fund (Neonatal unit)	-	-	-	155
Wiltshire Wildlife Hospital	-	75	75	-
	<u>12,000</u>	<u>11,408</u>	<u>23,408</u>	<u>28,609</u>

The designated giving figure of £11,408 (2021 £12,909) includes £250 (2021 £1,550) in respect of related gift aid tax recoverable.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022 (continued)

9 PROPERTY

The church holds property in South Lane, Downton to be used in accordance with the terms of trust deeds dated 25th September 1813 and 31st December 1858. The property comprises the current chapel (the original chapel having been demolished), manse and adjoining field. As noted on page 1, the property is held by five 'holding trustees' and the freehold title is registered in their names at the Land Registry.

Income and expenditure in respect of the property is dealt with through the church accounts and the property is considered to be part of the church's permanent endowment but it has never been shown as an asset on the balance sheet. The trustees have no plans to try and sell the property, which in any case could only be sold with the agreement of the Charity Commission and in compliance with their terms for maintaining the endowment. The trustees do not have a current market value for the property and do not believe that the cost of obtaining one would be justified.

The buildings are currently insured for £3,529,247 and the contents for £139,276 but these figures ignore the value of the land.

10 TANGIBLE FIXED ASSETS

			GENERAL FUND	MINIBUS FUND	TOTAL
	Property improvements £	Fixtures & equipment £	Total £	Minibus £	£
COST					
At 1st January 2022	24,344	17,280	41,624	7,858	49,482
Additions	-	2,157	2,157	-	2,157
Disposals	-	-	-	-	-
At 31st December 2022	24,344	19,437	43,781	7,858	51,639
DEPRECIATION					
At 1st January 2022	6,492	11,723	18,215	7,676	25,891
Charge for year	1,623	2,571	4,194	46	4,240
On disposals	-	-	-	-	-
At 31st December 2022	8,115	14,294	22,409	7,722	30,131
NET BOOK VALUE					
At 31st December 2022	16,229	5,143	21,372	136	21,508
At 31st December 2021	17,852	5,557	23,409	182	23,591

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022 (continued)

11 FIXED ASSET INVESTMENTS

MARKET VALUE	2022	2021
	£	£
At beginning of year	127,694	111,830
Revaluation in year	(14,849)	15,864
At end of year	<u>112,845</u>	<u>127,694</u>

The above is a holding of 6,208.86 income units in COIF Charities Investment Fund.

This investment forms part of the permanent endowment of the charity.

12 DEBTORS

	2022	2021
	£	£
Tax recoverable under gift aid	3,625	3,856
Accrued income	1,793	2,878
Expense prepayments	1,998	1,646
Other debtors	-	500
	<u>7,416</u>	<u>8,880</u>

13 CASH AT BANK AND IN HAND

	2022	2021
	£	£
CAF Bank current account	87,846	130,051
Scottish Widows deposit account	60,000	60,000
Petty cash float	250	250
	<u>148,096</u>	<u>190,301</u>

14 CREDITORS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Donations payable - restricted income	-	-
- from church tithe	-	-
	<u>-</u>	<u>-</u>
Deposits and amounts received in advance	1,211	2,776
Accrued expenses	2,090	1,116
Taxation and social security	705	1,337
Pension contributions	577	-
Other creditors	192	240
	<u>4,775</u>	<u>5,469</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022 (continued)

15 STAFF COSTS AND NUMBERS

	2022	2021
	£	£
Remuneration	79,551	76,520
Employer social security costs	1,697	1,939
Employer pension contributions	6,735	6,756
	<u>87,983</u>	<u>85,215</u>
	Number	Number
Headcount during the year	<u>4</u>	<u>4</u>

The employer pension contributions shown above relate to current staff and exclude £2,192 (2021 £3,695) in respect of deficit contributions for previous ministers and movements in the long term pension deficit liability, details of which are given in note 19.

16 TRUSTEE REMUNERATION, EXPENSES AND DONATIONS

Rev P J Rhoades and Rev K M Ulliyatt are paid a stipend in their capacity as ministers and this is shown as emoluments in note 4 and included in the figures disclosed in note 15. Neither they nor any other trustee was paid any remuneration in either year in respect of their services as trustees.

Travel and mileage costs of £241 (2021 £213) were reimbursed to the ministers in respect of their work in that capacity and ministers' training and sabbatical costs of £1,395 (2021 £Nil) were paid. No other expenses were paid to or for the ministers or any other trustee in either year apart from the reimbursement of out of pocket expenses incurred on behalf of the charity.

The trustees together made freewill donations to the charity during the year of £8,000 (2021 £14,265).

17 RELATED PARTY TRANSACTIONS

The church provides office accommodation and some administrative services to Downton 4Family, a UK registered charity set up in March 2017 that provides family and parenting support in the local community. Two of the church's trustees are also trustees of Downton 4Family and one former trustee works for the charity. The amount receivable from Downton 4Family for the above services was £260 (2021 £261). In addition, a donation of £750 was made to Downton 4Family in 2021 from the church's tithe giving.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022 (continued)

18 CONTRIBUTION OF UNPAID VOLUNTEERS

In common with many charities, and in particular other churches, the church benefits significantly from the unpaid work of volunteers, both members and non members, in the provision of its charitable activities and its administration. In accordance with the Charities SORP (FRS 102), no monetary value is put on this contribution.

19 HISTORIC PENSION COSTS AND LIABILITIES

For many years previous ministers were members of the Baptist Ministers' Pension Fund (part of the Baptist Pension Scheme) and the church paid contributions to this fund on their behalf as employer. The fund was a contributory, defined benefit scheme but is also a multi-employer scheme and as such was previously accounted for in these accounts as a defined contribution scheme: contributions payable by the church each year were shown as part of expenditure but no information was required to be disclosed about the overall position of the scheme or its assets and liabilities.

The contribution rate to the above fund had increased in recent years and an actuarial valuation as at December 2010 revealed a significant deficit of assets compared to liabilities. Accordingly the fund was closed to future accrual of benefits on 31st December 2011. Under current pensions legislation the church had a continuing liability to make "deficiency contributions" to the fund in order to reduce, and ultimately eliminate, the deficit (although it has not signed any formal agreement to do so). Subsequent actuarial valuations as at 31st December 2013 and 31st December 2016 continued to show a growing deficit against which deficiency contributions were likely to be payable for an extended period. Extensive discussions took place within the "Baptist family" that led in 2018 to the agreement of a "family solution" under which the Baptist Union contributed £33 million to the fund and the fund members agreed to have future pension increases based on movements in the CPI rather than the RPI. Following this, the next actuarial valuation, as at 31st December 2019, showed a much reduced deficit (of £18 million, down from £93 million in 2016). After allowing for a temporary 50% reduction in deficiency contributions from July to December 2020, the period for which such contributions are likely to be payable was shortened to run to June 2026.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022 (continued)

19 HISTORIC PENSION COSTS AND LIABILITIES (continued)

Following a period of favourable market conditions, the Pension Trustee was able in June 2022 to sign a 'buy in' agreement with Just Group, a specialist insurance company, under which they took over responsibility for meeting the cost of members' pension benefits. Following this 'buy in' the fund no longer has any deficit of assets compared to liabilities (for the first time in two decades). Nominal deficiency contributions will continue at £1 per month until June 2026 but it is not anticipated that any further liability will arise for employer churches. On that basis, all but £30 of the long term liability provision brought forward from 2021 has been written back and credited in the statement of financial activities.

The above fund is managed by the Baptist Pension Trust Limited as Pension Trustee but is currently administered by Broadstone Consultants & Actuaries Ltd on their behalf.

With effect from 1st January 2015, in accordance with the requirements of the Charities SORP (FRS 102) and Financial Reporting Standard 102, such funds are to be treated in the same way as other defined benefit pension schemes. When the scheme was in deficit, this required the inclusion as both an expense and a liability of the present value of the church's share of the long term cost of eliminating the deficit.

The figures were based on the detailed assumptions made by the actuaries in the December 2019 valuation, the deficiency contributions currently being paid, and using a discount rate of 2.0% and assumed future increases to minimum pensionable income of 4.1% , as follows:

	2022 £	2021 £
Provision at beginning of year	17,300	21,526
Deficiency contributions paid in year	(2,192)	(3,695)
Movement in actuarial liability, including interest cost and other changes	(15,078)	(531)
Provision at end of year	<u>30</u>	<u>17,300</u>

The church has been advised that the cost of buying out its pension scheme liabilities under the old defined benefit plan as at December 2022 was approximately £1,000 (2021 approximately £36,000).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022 (continued)

20 CURRENT PENSION COSTS AND LIABILITIES

The two ministers and the other two employees are all members of defined contribution pension plans to which the church makes contributions based on pensionable income. The amounts payable for these plans are shown in note 15. There was an outstanding liability for one of these plans at 31st December 2022 of £577 (2021 £Nil).

21 MOVEMENTS ON RESTRICTED INCOME FUNDS

	Designated giving	Youth & children's work	Ukrainian refugee support	Away weekend	The Larder food bank	TOTAL
	£	£	£	£	£	£
Balances at 1st January 2021	-	-	-	-	-	-
Income (including gift aid)	12,909	-	-	-	-	12,909
Expenditure	(12,909)	-	-	-	-	(12,909)
Balances at 31st December 2021	-	-	-	-	-	-
Income (including gift aid)	11,408	564	200	8,894	1,103	22,169
Expenditure	(11,408)	(564)	(200)	(8,894)	(49)	(21,115)
Balances at 31st December 2022	-	-	-	-	1,054	1,054

An analysis of designated giving is shown in note 8.

TRUSTEES' APPROVAL

The accounts of Downton Baptist Church for the year ended 31st December 2022 set out on pages 1 to 15 were discussed and approved by the trustees on 7th March 2023

Signed on behalf of the trustees:

Name IAN DOUGLAS MITCHELL

Signature



Date 7th March 2023

Name # MARIA IUGUS-SMITH

Signature



Date 07.03.23

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2022 set out on pages 1 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility, without performing an audit, to carry out an examination of the accounts and to report to the trustees and church members.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My report is in respect of an examination carried out under section 145 of the Act and in accordance with the directions given by the Charity Commissioners under subsection 5(b) of that section. An examination includes a review of the accounting records kept by the church treasurer and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out below.

INDEPENDENT EXAMINER'S STATEMENT

No matter has come to my attention from my examination which gives me reasonable cause to believe that in any material respect accounting records have not been kept in accordance with section 130 of the Act, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Act. No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED



J Lawrence
30 Longland
Salisbury
Wiltshire SP2 7ET

DATE 14/3/2023

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2022 set out on pages 1 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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SIGNED

J Lawrence

J Lawrence
30 Longland
Salisbury
Wiltshire SP2 7ET

DATE

14/3/2023

DOWNTON BAPTIST CHURCH

England & Wales - Charity number 1131186

Accounts

DOWNTON BAPTIST CHURCH
Knowing Jesus Christ and making Him known
REGISTERED CHARITY NUMBER 1131186

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2021

This report should be read in conjunction with the charity's accounts for the year ended 31st December 2021. Details of the structure, governance and management of the charity, and its administration details, are set out under the heading "Constitution and Administration" page 1 of those accounts.

Our Objectives:

Sharing God's love in the local community through word and action. Being an inclusive, welcoming, worshipping community centred on the Holy Scripture. Our Mission Statement is "Knowing Jesus Christ and making Him known" and we seek to encourage a faith journey for all people, young and old, regardless of previous experience.

Our work is co-ordinated and monitored by the elected Deacons, the Treasurer, and the two ministers of the church. These individuals also function as the Charity Trustees. The Trustees met on twelve occasions in 2021, some of which had to be by remote access. We worked closely with the ministers, the church office, the worship group and the volunteers who lead the church's activities within the confines of the Coronavirus restrictions. There have also been two meetings for the whole membership of the church, including the AGM on 27th June. The planned membership meetings in January and March had to be cancelled because of Coronavirus restrictions. The election for new Deacons took place in January.

Despite the above mentioned restrictions put on our church community we have continued the work of the church which has consisted mainly of: worship, prayer, bible study (some of which was relayed to members digitally), pastoral care, giving, children's work, youth work, schools work, community groups, work with the elderly, and evangelism, looking both inwards and outwards into the community of Downton. We have also run online Safeguarding Training courses ensuring that all members of our church are aware of our safeguarding responsibilities.

Our Activities:

Some key areas are highlighted below:

Sunday Services

Worship services, all of which have been live streamed, have been held on Sunday mornings. From April until restrictions of gathering indoors were lifted we met outdoors which was much appreciated by our members especially those who felt more vulnerable to the virus when indoors. Setting up the outside services required a good deal of work for the ministers, deacons, helpers and worship group but the result was always worthwhile. Singing outdoors was particularly appreciated.

Thursday Congregation

On Thursday mornings we have a congregation of mostly retired people from Downton and the surrounding villages. For the first half of the year they met on Zoom for the service of prayer, a biblical talk and singing. They had to forgo the cake, coffee and conversation prior

to the service and lunch following the service that they were used to. They were each delivered a bag of “goodies” at Easter and they were regularly called by members of the leadership team during this period. From 1st July we were able to open up the church for our Thursday services and to serve light refreshments. The lunches were not restarted until December, Christmas lunch being the first one.

Sunday Children and Youth

Our various youth, children’s groups and creche were unable to be held in the church for the first half of the year. Our Ministers prepared videos regularly during this period for all the young people and which were also used in the local schools. Once we were meeting outdoors children were encouraged to come and join in. From September the young peoples’ groups were restarted in the church including creche, primary age children and those of secondary school age all led by imaginative teams. Their activities include singing, bible teaching, drama, games, stories and craft. The secondary age group moves on to discuss the bigger issues of life and faith and considers how these matters sit alongside the word of God. There is fun, fellowship and encouragement. Our aim is to ensure that the children enjoy being part of the church family.

Little Club

This Wednesday morning Toddler Church is for pre-school children and their carers. It was restarted outside in the field in July of this year and moved back inside the church in September where it has continued to grow in numbers. It engages with young church members’ families and families who were not previously involved in church activities. There are activities for the children and opportunities for the adults to talk, share bible stories, pray and sing.

Links

This youth club activity group is held in the church for the local community, for youth aged between 11 and 16 years. We were able to restart this club in October of this year.

Holiday Club

This annual summer children’s week had to be shortened this year and was held over 2 days at the end of July. All the activities were held outside in the adjacent field. It attracted around 100 children of primary school age and 25 secondary school. It offered bible-based teaching, imaginative craft activities and energetic games plus joyful singing. It is inspiring to see church members of all ages working together to provide this ministry to the local community.

Schools work

Our ministers and some church members are involved in four local schools leading worship, mentoring and acting as Governors. We believe this brings real benefit to our communities. This work has continued throughout the Coronavirus restrictions, either online or in person. One of our pastors also leads the local primary school’s worship council which has functioned throughout the year.

Other Outreach Work and Hospital Chaplaincy

Our monthly ‘clothing exchange’ which has proved to be very popular and is successful in engaging with the local community was restarted in September.

The church is a distribution centre for Salisbury Food Bank.

We support various charities. Some are local, such as Salisbury Street Pastors, Salisbury Food Bank and Downton4Family while others are abroad such as the Philippine Community

Fund which supports families on the rubbish dump sites in Manila. We supported all of these throughout the year.

Our buildings are used on a regular basis by several outside organisations, such as Brownies.

One of our ministers is engaged in Chaplaincy work at Salisbury District Hospital where his work is highly regarded.

Community Groups

Small groups met regularly during the week in the homes of individual members for Bible study, prayer and sharing when Coronavirus restrictions allowed. Some were continued via Zoom during the restrictions. The pastoral role of these groups was continued via social media or telephone calls during the times of meeting restrictions.

Summary

It is clear from the above overview that, when permitted by Coronavirus restrictions, our members are actively committed to furthering the objectives of the church, and the church buildings are also used extensively by our local community. The number of people attending the church each week and the official membership has remained fairly stable over the year. The Sunday morning service is full of people of all ages enjoying worship, teaching and fellowship. The church website is www.downtonbaptist.org.

The Trustees prayerfully and optimistically look forward to 2022 without the severe restrictions attached to the Coronavirus situation.

The accounts further demonstrate our faith in action and the trustees believe that the net asset position shown on the balance sheet at 31st December 2021 provides a sound base from which to continue meeting our objectives. The charity's policy on reserves is set out in note 2 to the accounts.

As required by section 4 of the Charities Act 2011, the trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the charity's objectives fall within the definition of charitable purposes in the Act and that the wide range of activities set out above contributes to meeting those objectives.

This report has been reviewed and approved by the trustees and is signed on their behalf by:

Name PHILIP RHOADES

Signature



Date 5/4/22

Name Katy Ulliyatt .

Signature



Date 5/4/2022

DOWNTON BAPTIST CHURCH

REGISTERED CHARITY NUMBER 1131186

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

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CONSTITUTION AND ADMINISTRATION

Downton Baptist Church is affiliated to the Baptist Union of Great Britain but operates in accordance with its own constitution, which may only be changed by a two thirds majority of the members in general meeting. A church covenant was established in 1793 and re-affirmed annually. A new and updated church covenant was adopted in November 2000 and this is now re-affirmed annually.

The church registered as a charity (no. 1131186) from 18th August 2009 and is required to file its annual accounts and an annual trustees' report with the Charity Commission. The accounts have been prepared in accordance with the requirements of The Charities Act 2011 and the Charities SORP (FRS 102), using the accounting policies set out in note 1.

Under the terms of the constitution the church has a 'shared leadership' that is responsible for all aspects of the church's affairs, including spiritual matters, finance and administration. The shared leadership team comprises the ministers, ministry team, deacons and treasurer, who collectively are regarded under trust and charity law as 'trustees'. As such, they are also responsible for reviewing and mitigating any risks to which the church may be exposed.

The following were 'charity trustees' during 2021:

Ministers	Rev P J Rhoades	Rev K M Ulliyatt
Ministry team	None	
Deacons	Mr J Baker Mr K Chinn Mrs D Goodman (from March '21) Dr J Hughes (from March '21) Dr H Holgate (until March '21)	Mr J King Dr G Lloyd-Jones Mrs T Smith Mrs R Trendall (until October '21)
Treasurer	Mr I D Mitchell	

The church also has the following 'holding trustees' who are responsible for holding its property, to be used by the church as set out in a separate trust established in 1813 (see also note 9):

Mr R D Avery	Mr I D Mitchell
Mrs D C Jennings	Mr M H Smith
Mr A S Mitchell	

Holding trustees as such have no responsibility for the day to day running of the church although I D Mitchell is also treasurer, as set out above.

The church's main bankers are CAF Bank of West Malling, Kent. The church also has funds on deposit with Scottish Widows.

Registered at: South Lane
Downton
Salisbury
Wiltshire SP5 3NA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2021

		Unrestricted funds	Restricted funds	Minibus fund	Permanent endowment	2021 TOTAL FUNDS	2020 TOTAL FUNDS
	NOTE	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:							
Direct giving		105,222	-	-	-	105,222	97,507
Designated giving	8	-	11,359	-	-	11,359	14,728
Tax recoverable under gift aid		19,531	1,550	-	-	21,081	26,609
Legacy		4,000	-	-	-	4,000	-
Manse letting		13,200	-	-	-	13,200	13,200
Other premises income		1,739	-	-	-	1,739	1,631
Interest and dividends		3,314	-	-	-	3,314	3,322
Other income	3	9,061	-	-	-	9,061	7,695
		<u>156,067</u>	<u>12,909</u>	<u>-</u>	<u>-</u>	<u>168,976</u>	<u>164,692</u>
EXPENDITURE ON:							
Ministerial costs	4	66,517	-	-	-	66,517	65,294
Premises	5	19,668	-	-	-	19,668	26,726
Other expenses	6	4,643	-	-	-	4,643	4,764
Administration	7	13,660	-	-	-	13,660	18,307
Depreciation	10	4,401	-	60	-	4,461	3,757
Donations payable	8	15,700	12,909	-	-	28,609	29,748
		<u>124,589</u>	<u>12,909</u>	<u>60</u>	<u>-</u>	<u>137,558</u>	<u>148,596</u>
		31,478	-	(60)	-	31,418	16,096
GAIN ON REVALUATION OF INVESTMENTS							
	11	-	-	-	15,864	15,864	6,722
TOTAL NET INCOME		<u>31,478</u>	<u>-</u>	<u>(60)</u>	<u>15,864</u>	<u>47,282</u>	<u>22,818</u>
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME							
	19	531	-	-	-	531	10,202
NET MOVEMENT IN FUNDS		<u>32,009</u>	<u>-</u>	<u>(60)</u>	<u>15,864</u>	<u>47,813</u>	<u>33,020</u>
TOTAL FUNDS BROUGHT FORWARD		<u>167,812</u>	<u>-</u>	<u>242</u>	<u>111,830</u>	<u>279,884</u>	<u>246,864</u>
TOTAL FUNDS CARRIED FORWARD		<u>199,821</u>	<u>-</u>	<u>182</u>	<u>127,694</u>	<u>327,697</u>	<u>279,884</u>

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2020

	NOTE	Unrestricted funds £	Restricted funds £	Minibus fund £	Permanent endowment £	2020 TOTAL FUNDS £
INCOME AND ENDOWMENTS FROM:						
Direct giving		97,507	-	-	-	97,507
Designated giving		-	14,728	-	-	14,728
Tax recoverable under gift aid		26,609	-	-	-	26,609
Legacy		-	-	-	-	-
Manse letting		13,200	-	-	-	13,200
Other premises income		1,631	-	-	-	1,631
Interest and dividends		3,322	-	-	-	3,322
Other income	3	7,593	102	-	-	7,695
		<u>149,862</u>	<u>14,830</u>	<u>-</u>	<u>-</u>	<u>164,692</u>
EXPENDITURE ON:						
Ministerial costs	4	65,294	-	-	-	65,294
Premises	5	26,726	-	-	-	26,726
Other expenses	6	4,662	102	-	-	4,764
Administration	7	18,307	-	-	-	18,307
Depreciation		3,676	-	81	-	3,757
Donations payable	8	15,020	14,728	-	-	29,748
		<u>133,685</u>	<u>14,830</u>	<u>81</u>	<u>-</u>	<u>148,596</u>
		16,177	-	(81)	-	16,096
GAIN ON REVALUATION OF INVESTMENTS						
	11	-	-	-	6,722	6,722
TOTAL NET INCOME		<u>16,177</u>	<u>-</u>	<u>(81)</u>	<u>6,722</u>	<u>22,818</u>
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME						
	19	10,202	-	-	-	10,202
NET MOVEMENT IN FUNDS		<u>26,379</u>	<u>-</u>	<u>(81)</u>	<u>6,722</u>	<u>33,020</u>
TOTAL FUNDS BROUGHT FORWARD		<u>141,433</u>	<u>-</u>	<u>323</u>	<u>105,108</u>	<u>246,864</u>
TOTAL FUNDS CARRIED FORWARD		<u>167,812</u>	<u>-</u>	<u>242</u>	<u>111,830</u>	<u>279,884</u>

BALANCE SHEET AT 31st DECEMBER 2021

	NOTE	Permanent endowment	Minibus fund	Restricted income	Unrestricted general fund	2021 TOTAL FUNDS	Permanent endowment	Minibus fund	Restricted income	Unrestricted general fund	2020 TOTAL FUNDS
		£	£	£	£	£	£	£	£	£	£
FIXED ASSETS											
Tangible assets	10	-	182	-	23,409	23,591	-	242	-	23,581	23,823
Investments	11	127,694	-	-	-	127,694	111,830	-	-	-	111,830
		<u>127,694</u>	<u>182</u>	<u>-</u>	<u>23,409</u>	<u>151,285</u>	<u>111,830</u>	<u>242</u>	<u>-</u>	<u>23,581</u>	<u>135,653</u>
CURRENT ASSETS											
Debtors	12	-	-	-	8,880	8,880	-	-	-	11,922	11,922
Cash at bank and in hand	13	-	-	-	190,301	190,301	-	-	-	159,040	159,040
		<u>-</u>	<u>-</u>	<u>-</u>	<u>199,181</u>	<u>199,181</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>170,962</u>	<u>170,962</u>
CURRENT LIABILITIES											
Creditors falling due within one year	14	-	-	-	5,469	5,469	-	-	-	5,205	5,205
		<u>-</u>	<u>-</u>	<u>-</u>	<u>193,712</u>	<u>193,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,757</u>	<u>165,757</u>
NET CURRENT ASSETS											
		127,694	182	-	217,121	344,997	111,830	242	-	189,338	301,410
TOTAL ASSETS LESS CURRENT LIABILITIES											
		-	-	-	17,300	17,300	-	-	-	21,526	21,526
LONG TERM LIABILITY											
Defined benefit pension scheme	19	-	-	-	-	-	-	-	-	-	-
		<u>127,694</u>	<u>182</u>	<u>-</u>	<u>199,821</u>	<u>327,697</u>	<u>111,830</u>	<u>242</u>	<u>-</u>	<u>167,812</u>	<u>279,884</u>
TOTAL NET ASSETS											
		127,694	182	-	199,821	327,697	111,830	242	-	167,812	279,884
THE FUNDS OF THE CHARITY	2										
Permanent endowment		127,694	-	-	-	127,694	111,830	-	-	-	111,830
Minibus fund		-	182	-	-	182	-	242	-	-	242
Restricted income funds		-	-	-	-	-	-	-	-	-	-
Unrestricted general fund		-	-	-	199,821	199,821	-	-	-	167,812	167,812
		<u>127,694</u>	<u>182</u>	<u>-</u>	<u>199,821</u>	<u>327,697</u>	<u>111,830</u>	<u>242</u>	<u>-</u>	<u>167,812</u>	<u>279,884</u>

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st DECEMBER 2021

	2021		2020	
	£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash provided by operating activities		35,871		18,958
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	3,314		3,322	
Purchase of tangible fixed assets	(4,229)		(1,571)	
Long term pension deficit contributions	<u>(3,695)</u>		<u>(2,724)</u>	
		(4,610)		(973)
CHANGE IN CASH AND CASH EQUIVALENTS		<u>31,261</u>		<u>17,985</u>
CASH AND CASH EQUIVALENTS at 1st January 2021		159,040		141,055
CASH AND CASH EQUIVALENTS at 31st December 2021		<u><u>190,301</u></u>		<u><u>159,040</u></u>
Cash and cash equivalents are 'cash at bank and in hand' as shown in note 13.				
RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES				
Total net income per statement of financial activities (page 2)		47,282		22,818
Adjustments for:				
Depreciation charges	4,461		3,757	
Gain on revaluation of investments	(15,864)		(6,722)	
Interest and dividends	(3,314)		(3,322)	
Decrease in debtors	3,042		3,692	
Increase/(decrease) in creditors	<u>264</u>		<u>(1,265)</u>	
		(11,411)		(3,860)
Net cash provided by operating activities		<u><u>35,871</u></u>		<u><u>18,958</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

1 ACCOUNTING BASIS AND POLICIES

The accounts are prepared in accordance with the requirements of the Charities Act 2011, the Charities SORP (FRS 102) issued in 2014 and revised in 2016 and 2018, and Financial Reporting Standard 102. The transition date to the FRS 102 regime was 1st January 2014 and the required restatement as at that date was made as a prior period adjustment in the accounts for the year ended 31st December 2015.

The accounts are generally prepared on the historical cost basis but including the revaluation of fixed asset investments and an appropriate provision for the long term liability for defined pension scheme costs (based on actuarial valuation).

The accounts are prepared using the following principal accounting policies:

Tangible fixed assets: other than freehold property, of which details are given in note 9, tangible fixed assets are included at historic cost less provision for depreciation and impairment. Depreciation is charged at the following annual rates:

- property improvements over 15 years straight line, charged to general fund
- fixtures and equipment at 33 1/3% on reducing balance, charged to general fund
- minibus at 25% on reducing balance, charged to minibus fund.

Fixed asset investments: are included at market value at the balance sheet date. Gains and losses on disposal or revaluation are shown as part of net income in the statement of financial activities.

Income and expenditure: is recognised on the accruals basis as and when it becomes due or payable.

Charitable donations: it is the church's policy to make charitable donations each year that are approximately 10% of its unrestricted general fund income.

Defined benefit pension costs: are recognised on the basis of appropriate actuarial valuations (see also above and note 19).

2 FUNDS AND RESERVES

The church has a PERMANENT ENDOWMENT that must be maintained and can only be spent or altered with the express permission of the Charity Commission. In addition to the fixed asset investments shown in note 11, the permanent endowment includes the church's freehold property, details of which are given in note 9.

There is a MINIBUS FUND reflecting money originally given for the purchase of a minibus. The fund balance represents the carrying value of the current minibus and annual depreciation charges on this are charged to the fund.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

2 FUNDS AND RESERVES (continued)

Other RESTRICTED INCOME FUNDS arise on the basis of income received each year but these are generally fully spent in the year of receipt, leaving nothing to be carried forward. Designated giving from members is shown in note 8 while other restricted income received is shown in note 3 and the related expenditure in note 6.

The remainder of the church's funds are UNRESTRICTED and are shown as GENERAL FUND.

It is the trustees' policy to keep at least 3 months' of anticipated general fund expenditure as a RESERVE on the general fund to enable the church to meet its obligations and liabilities, particularly to the ministers and other staff, as they fall due.

3 OTHER INCOME

	2021	2020
	£	£
One third share in the income of		
Anne Tyler, Rushall Charitable Trust	3,600	4,800
Magazine advertising	1,309	741
Staff costs recovered	4,152	2,052
Youth and children's work	-	** 102
	<u>9,061</u>	<u>7,695</u>

** restricted income

4 MINISTERIAL COSTS

	2021	2020
	£	£
Ministers' emoluments and national insurance	60,444	58,687
Pension contributions	5,860	5,705
Ministers' training	-	100
Travel and mileage	213	802
	<u>66,517</u>	<u>65,294</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

5	PREMISES	2021	2020
		£	£
	Water and sewerage	527	393
	Light and heat	2,891	3,039
	Insurance	3,893	3,767
	Repairs and maintenance	3,708	11,336
	Caretaking and kitchen sundries	8,298	7,934
	Pension contributions	351	257
		<u>19,668</u>	<u>26,726</u>
6	OTHER EXPENSES	2021	2020
		£	£
	Minibus running costs	515	1,028
	Social and meals	768	1,023
	Magazine printing	1,920	944
	Youth and children's work	1,128	## 881
	Teaching materials	124	268
	Members' training	-	454
	Gifts and sundries	188	166
		<u>4,643</u>	<u>4,764</u>
	## includes £102 in respect of restricted income		
7	ADMINISTRATION	2021	2020
		£	£
	Secretarial assistance and national insurance	10,995	10,679
	Pension contributions	545	397
	Printing, postage and stationery	1,209	1,276
	Telephone	429	418
	Computer costs	775	768
	Subscriptions and fees	546	555
	Copyright licences	1,117	1,061
	Doubtful debt provision	(2,293)	2,855
	Independent examiner's fee	60	60
	Bank charges	104	65
	Payroll charges	173	173
		<u>13,660</u>	<u>18,307</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

8 DONATIONS PAYABLE

	General fund, tithe £	Designated giving £	2021 Total payable £	2020 Total payable £
BU Home Mission	4,250	775	5,025	4,825
BMS Birthday	-	763	763	785
BMS General	4,250	775	5,025	4,825
The Bridge Project	1,875	-	1,875	1,800
Downton 4Family	750	48	798	850
Downton Primary (hardship fund)	-	-	-	(300)
New Foundations (Church Insight)	150	-	150	-
OMF International	-	1,200	1,200	1,575
Pastoral hardship	67	-	67	20
Philippine Community Fund	1,783	9,118	10,901	13,018
Philippine Community Fund (Baguio)	1,375	75	1,450	1,200
Salisbury Food Bank	500	-	500	-
Salisbury Street Pastors	700	-	700	-
The Stars Fund (Neonatal unit)	-	155	155	-
Traidcraft	-	-	-	300
Trussell Trust	-	-	-	850
	<u>15,700</u>	<u>12,909</u>	<u>28,609</u>	<u>29,748</u>

The designated giving figure of £12,909 (2020 £14,728) includes £1,550 (2020 £Nil) in respect of related gift aid tax recoverable.

Of the total payable of £28,609 (2020 £29,748), amounts totalling £Nil (2020 £90) had not been paid out at the year end and this figure is included in creditors (note 14).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

9 PROPERTY

The church holds property in South Lane, Downton to be used in accordance with the terms of trust deeds dated 25th September 1813 and 31st December 1858. The property comprises the current chapel (the original chapel having been demolished), manse and adjoining field. As noted on page 1, the property is held by five 'holding trustees' and the freehold title is registered in their names at the Land Registry.

Income and expenditure in respect of the property is dealt with through the church accounts and the property is considered to be part of the church's permanent endowment but it has never been shown as an asset on the balance sheet. The trustees have no plans to try and sell the property, which in any case could only be sold with the agreement of the Charity Commission and in compliance with their terms for maintaining the endowment. The trustees do not have a current market value for the property and do not believe that the cost of obtaining one would be justified.

The buildings are currently insured for £3,138,596 and the contents for £124,465 but these figures ignore the value of the land.

10 TANGIBLE FIXED ASSETS

			GENERAL FUND	MINIBUS FUND	TOTAL
	Property improvements £	Fixtures & equipment £	Total £	Minibus £	£
COST					
At 1st January 2021	24,344	13,051	37,395	7,858	45,253
Additions	-	4,229	4,229	-	4,229
Disposals	-	-	-	-	-
At 31st December 2021	24,344	17,280	41,624	7,858	49,482
DEPRECIATION					
At 1st January 2021	4,869	8,945	13,814	7,616	21,430
Charge for year	1,623	2,778	4,401	60	4,461
On disposals	-	-	-	-	-
At 31st December 2021	6,492	11,723	18,215	7,676	25,891
NET BOOK VALUE					
At 31st December 2021	17,852	5,557	23,409	182	23,591
At 31st December 2020	19,475	4,106	23,581	242	23,823

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

11 FIXED ASSET INVESTMENTS

MARKET VALUE	2021	2020
	£	£
At beginning of year	111,830	105,108
Revaluation in year	15,864	6,722
At end of year	<u>127,694</u>	<u>111,830</u>

The above is a holding of 6,208.86 income units in COIF Charities Investment Fund.

This investment forms part of the permanent endowment of the charity.

12 DEBTORS

	2021	2020
	£	£
Tax recoverable under gift aid	3,856	3,826
Accrued income	2,878	5,585
Expense prepayments	1,646	2,011
Other debtors	500	500
	<u>8,880</u>	<u>11,922</u>

13 CASH AT BANK AND IN HAND

	2021	2020
	£	£
CAF Bank current account	130,051	98,790
Scottish Widows deposit account	60,000	60,000
Petty cash float	250	250
	<u>190,301</u>	<u>159,040</u>

14 CREDITORS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Donations payable - restricted income	-	90
- from church tithe	-	-
	-	90
Deposits and amounts received in advance	2,776	1,653
Accrued expenses	1,116	2,226
Taxation and social security	1,337	1,123
Other creditors	240	113
	<u>5,469</u>	<u>5,205</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

15 STAFF COSTS AND NUMBERS

	2021	2020
	£	£
Remuneration	76,520	74,314
Employer social security costs	1,939	1,716
Employer pension contributions	6,756	6,359
	<u>85,215</u>	<u>82,389</u>
	Number	Number
Headcount during the year	<u>4</u>	<u>4</u>

The employer pension contributions shown above relate to current staff and exclude £3,695 (2020 £2,724) in respect of deficit contributions for previous ministers and movements in the long term pension deficit liability, details of which are given in note 19.

16 TRUSTEE REMUNERATION, EXPENSES AND DONATIONS

Rev P J Rhoades and Rev K M Ulliyatt are paid a stipend in their capacity as ministers and this is shown as emoluments in note 4 and included in the figures disclosed in note 15. Neither they nor any other trustee was paid any remuneration in either year in respect of their services as trustees.

Travel and mileage costs of £213 (2020 £802) were reimbursed to the ministers in respect of their work in that capacity and ministers' training fees of £Nil (2020 £100) were paid. No other expenses were paid to or for the ministers or any other trustee in either year apart from the reimbursement of out of pocket expenses incurred on behalf of the charity.

The trustees together made freewill donations to the charity during the year of £14,265 (2020 £14,435).

17 RELATED PARTY TRANSACTIONS

The church provides office accommodation and some administrative services to Downton 4Family, a UK registered charity set up in March 2017 that provides family and parenting support in the local community. Two of the church's trustees are also trustees of Downton 4Family and one former trustee works for the charity. The amount receivable from Downton 4Family for the above services was £261 (2020 £286). In addition, a donation of £750 (2020 £850) was made to Downton 4Family from the church's tithe giving.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

18 CONTRIBUTION OF UNPAID VOLUNTEERS

In common with many charities, and in particular other churches, the church benefits significantly from the unpaid work of volunteers, both members and non members, in the provision of its charitable activities and its administration. In accordance with the Charities SORP (FRS 102), no monetary value is put on this contribution.

19 HISTORIC PENSION COSTS AND LIABILITIES

For many years previous ministers were members of the Baptist Ministers' Pension Fund (part of the Baptist Pension Scheme) and the church paid contributions to this fund on their behalf as employer. The fund was a contributory, defined benefit scheme but is also a multi-employer scheme and as such was previously accounted for in these accounts as a defined contribution scheme: contributions payable by the church each year were shown as part of expenditure but no information was required to be disclosed about the overall position of the scheme or its assets and liabilities.

The contribution rate to the above fund had increased in recent years and an actuarial valuation as at December 2010 revealed a significant deficit of assets compared to liabilities. Accordingly the fund was closed to future accrual of benefits on 31st December 2011. Under current pensions legislation the church has a continuing liability to make "deficiency contributions" to the fund in order to reduce, and ultimately eliminate, the deficit (although it has not signed any formal agreement to do so). Subsequent actuarial valuations as at 31st December 2013 and 31st December 2016 continued to show a growing deficit against which deficiency contributions were likely to be payable for an extended period. Extensive discussions took place within the "Baptist family" that led in 2018 to the agreement of a "family solution" under which the Baptist Union contributed £33 million to the fund and the fund members agreed to have future pension increases based on movements in the CPI rather than the RPI. Following this, the next actuarial valuation, as at 31st December 2019, showed a much reduced deficit (of £18 million, down from £93 million in 2016). After allowing for a temporary 50% reduction in deficiency contributions from July to December 2020, the period for which such contributions are likely to be payable is shortened to run to June 2026. The church's liability for deficiency contributions in 2022 is £3,750 (2021 £3,695).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

19 HISTORIC PENSION COSTS AND LIABILITIES (continued)

The above fund is managed by the Baptist Pension Trust Limited as Pension Trustee but is currently administered by Broadstone Consultants & Actuaries Ltd on their behalf.

With effect from 1st January 2015, in accordance with the requirements of the Charities SORP (FRS 102) and Financial Reporting Standard 102, such funds are to be treated in the same way as other defined benefit pension schemes. As the scheme is in deficit, this requires the inclusion as both an expense and a liability of the present value of the church's share of the long term cost of eliminating the deficit.

The figures are based on the detailed assumptions made by the actuaries in the December 2019 valuation, the deficiency contributions currently being paid, as noted above, and using a discount rate of 2.0% (2020 0.4%) and assumed future increases to minimum pensionable income of 4.1% (2020 3.0%), and are as follows:

	2021 £	2020 £
Provision at beginning of year	21,526	34,452
Deficiency contributions paid in year	(3,695)	(2,724)
Movement in actuarial liability, including interest cost and other changes	(531)	(10,202)
Provision at end of year	<u>17,300</u>	<u>21,526</u>

The church has been advised that the cost of buying out its pension scheme liabilities under the old defined benefit plan as at December 2021 was approximately £36,000 (2020 approximately £53,000).

20 CURRENT PENSION COSTS AND LIABILITIES

The two ministers and the other two employees are all members of defined contribution pension plans to which the church makes contributions based on pensionable income. The amounts payable for these plans are shown in note 15. There were no outstanding liabilities for any plan at the end of this or the previous year.

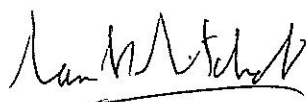
TRUSTEES' APPROVAL

The accounts of Downton Baptist Church for the year ended 31st December 2021 set out on pages 1 to 14 were discussed and approved by the trustees on 2022

Signed on behalf of the trustees:

Name Wm Douglas MITCHELL

Signature

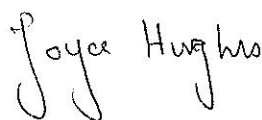


Date

8th March 2022

Name JOYCE MARGARET HUGHES

Signature



Date

8th March 2022

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2021 set out on pages 1 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility, without performing an audit, to carry out an examination of the accounts and to report to the trustees and church members.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My report is in respect of an examination carried out under section 145 of the Act and in accordance with the directions given by the Charity Commissioners under subsection 5(b) of that section. An examination includes a review of the accounting records kept by the church treasurer and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out below.

INDEPENDENT EXAMINER'S STATEMENT

No matter has come to my attention from my examination which gives me reasonable cause to believe that in any material respect accounting records have not been kept in accordance with section 130 of the Act, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Act. No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED



J Lawrence
30 Longland
Salisbury
Wiltshire SP2 7ET

DATE

28/3/2022

DOWNTON BAPTIST CHURCH

England & Wales - Charity number 1131186

Accounts

DOWNTON BAPTIST CHURCH
Knowing Jesus Christ and making Him known
REGISTERED CHARITY NUMBER 1131186

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2020.

This report should be read in conjunction with the charity's accounts for the year ended 31st December 2020. Details of the structure, governance and management of the charity, and its administration details, are set out under the heading "Constitution and Administration" on page 1 of those accounts.

Our Objectives:

Sharing God's love in the local community through word and action. Being an inclusive, welcoming, worshipping community centred on the Holy Scripture. Our Mission Statement is "Knowing Jesus Christ and making Him known" and we seek to encourage a faith journey for all people, young and old, regardless of previous experience.

Our work is co-ordinated and monitored by the elected Deacons, the Treasurer, and the two ministers of the church. These individuals also function as the Charity Trustees. Due to the Coronavirus restrictions our meetings schedule this year has been somewhat chaotic. The Trustees met on twelve occasions, working closely with the ministers, the church office and the many volunteers who lead the church's activities and finances. These meetings were a mixture of face-to-face meetings and video Zoom meetings on-line. We attempted to have our AGM in March but there were insufficient attendees to form a quorum. We rescheduled the AGM to September but again there were insufficient attendees. Coronavirus restrictions have meant that the only time the whole church membership has met was in January. Meantime the membership has been updated on important events by email and letter where required.

Subject to the Coronavirus restrictions the work of the church has consisted mainly of: worship, prayer, bible study, pastoral care, giving, children's work, youth work, schools work, community groups, care home services and work with the elderly, and evangelism, looking both inwards and outwards into the community of Downton.

Our Activities:

Some key areas are highlighted below:

Church Services

For the first quarter of the year worship services were held in church on Sunday mornings and some Sunday evenings. There were also monthly early morning reflective services which are more contemplative. During the summer months we held worship services outside in the church field to comply with Coronavirus requirements. Through the colder winter months services were streamed on-line. Some services were held in a local care home.

Our various youth and other groups only ran early in the year due to Coronavirus restrictions. These included:

Thursday Congregation

On Thursday mornings 25 to 40 people from Downton and the surrounding villages meet for cake, coffee and conversation. This is followed by a traditional worship service and

community lunch. People both from within and from outside the church membership attend, mostly of retirement age. Services were run using Zoom during those times when we were prevented from meeting due to Coronavirus.

Sunday Children and Youth

We provide age appropriate activities every week. There is a creche for younger children. The primary age group is led by an imaginative team with a lively, enquiring and prayerful group. Our aim is to ensure that the children enjoy being part of the church family. Their activities include singing, bible teaching, drama, games, stories and craft. The secondary age group moves on to discuss the bigger issues of life and faith and considers how these matters sit alongside the word of God. There is fun, fellowship and encouragement. An on-line Sunday School was made available when meetings were forbidden due to Coronavirus.

Believe in God (BIG) Club

BIG Club, with the involvement of other churches in Downton, is held at the local Primary School. This afterschool club for children aged 4 to 11 involves teaching, games and singing, along with a variety of activities.

Little Club

This Wednesday morning Toddler Church is for pre-school children and their carers. It engages with young church members' families and families who were not previously involved in church activities. There are activities for the children and opportunities to talk, share bible stories, pray and sing.

Links

This youth club activity group is held in the church for the local community, for youth aged between 11 and 16.

Team Spirit

This is a community group for young people, it meets weekly for an informal friendly meal and activities. There is a varied and imaginative programme relevant to their interests and needs.

Holiday Club

This annual summer children's week is held both in the church building and in our adjacent field. It attracted around 110 children of primary school age and 30 secondary school. It offered bible-based teaching, imaginative craft activities and energetic games, ending with a picnic for everyone involved. It is inspiring to see church members of all ages working together to provide this ministry to the local community.

Schools work

Our ministers and some church members are involved in four local schools leading worship, mentoring and acting as Governors. We believe this brings real benefit to our communities.

Other Outreach Work and Hospital Chaplaincy

Early in the year a monthly clothing exchange has proved to be very popular and is successful in engaging with the local community.

We are committed to the support of missionaries who have left Downton to work overseas.

We support various charities. Some are local, such as Downton 4Family, while others are abroad such as the Philippine Community Fund which supports families on the rubbish dump sites in Manila.

We also support the hardship funds of local schools.

When permitted by Coronavirus requirements our buildings are used by various outside organisations.

One of our ministers is engaged in Chaplaincy work at Salisbury District Hospital.

Community Groups

These small groups for Bible study, prayer and sharing have been closed for most of the year due to Coronavirus restrictions.

Summary

It is clear from the above overview that, when permitted by Coronavirus restrictions, our members are actively committed to furthering the objectives of the church, and the church buildings are also used extensively by our local community. The official membership has remained fairly stable over the year. The church website is www.downtonbaptist.org.

The Trustees prayerfully and optimistically look forward to the new year without the severe restrictions attached to the Coronavirus situation.

The accounts further demonstrate our faith in action and the trustees believe that the net asset position shown on the balance sheet at 31st December 2020 provides a sound base from which to continue meeting our objectives. The charity's policy on reserves is set out in note 2 to the accounts.

As required by section 4 of the Charities Act 2011, the trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the charity's objectives fall within the definition of charitable purposes in the Act and that the wide range of activities set out above contributes to meeting those objectives.

This report has been reviewed and approved by the trustees and is signed on their behalf by:

Name Katy Ullgatt

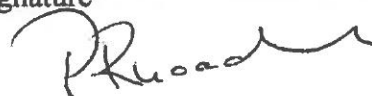
Signature



Date 4/3/2021

Name Philip Ruoades

Signature



Date 4/3/2021

DOWNTON BAPTIST CHURCH

REGISTERED CHARITY NUMBER 1131186

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

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CONSTITUTION AND ADMINISTRATION

Downton Baptist Church is affiliated to the Baptist Union of Great Britain but operates in accordance with its own constitution, which may only be changed by a two thirds majority of the members in general meeting. A church covenant was established in 1793 and re-affirmed annually. A new and updated church covenant was adopted in November 2000 and this is now re-affirmed annually.

The church registered as a charity (no. 1131186) from 18th August 2009 and is required to file its annual accounts and an annual trustees' report with the Charity Commission. The accounts have been prepared in accordance with the requirements of The Charities Act 2011 and the Charities SORP (FRS 102), using the accounting policies set out in note 1.

Under the terms of the constitution the church has a 'shared leadership' that is responsible for all aspects of the church's affairs, including spiritual matters, finance and administration. The shared leadership team comprises the ministers, ministry team, deacons and treasurer, who collectively are regarded under trust and charity law as 'trustees'. As such, they are also responsible for reviewing and mitigating any risks to which the church may be exposed.

The following were 'charity trustees' during 2020:

Ministers	Rev P J Rhoades	Rev K M Ulliyatt
Ministry team	None	
Deacons	Mr J Baker Mr J Bugden (until March '20) Mr K Chinn Dr H Holgate	Mr J King Dr G Lloyd-Jones Mrs T Smith Mrs R Trendall
Treasurer	Mr I D Mitchell	

The church also has the following 'holding trustees' who are responsible for holding its property, to be used by the church as set out in a separate trust established in 1813 (see also note 9):

Mr R D Avery	Mr I D Mitchell
Mrs D C Jennings	Mr M H Smith
Mr A S Mitchell	

Holding trustees as such have no responsibility for the day to day running of the church although I D Mitchell is also treasurer, as set out above.

The church's main bankers are CAF Bank of West Malling, Kent. The church also has funds on deposit with Scottish Widows.

Registered at: South Lane
Downton
Salisbury
Wiltshire SP5 3NA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2020

	NOTE	Unrestricted funds £	Restricted funds £	Minibus fund £	Permanent endowment £	2020 TOTAL FUNDS £	2019 TOTAL FUNDS £
INCOME AND ENDOWMENTS FROM:							
Direct giving		97,507	-	-	-	97,507	81,421
Designated giving	8	-	14,728	-	-	14,728	11,198
Tax recoverable under gift aid		26,609	-	-	-	26,609	21,286
Legacy		-	-	-	-	-	25,000
Manse letting		13,200	-	-	-	13,200	13,200
Other premises income		1,631	-	-	-	1,631	5,922
Interest and dividends		3,322	-	-	-	3,322	3,326
Other income	3	7,593	102	-	-	7,695	9,320
		<u>149,862</u>	<u>14,830</u>	<u>-</u>	<u>-</u>	<u>164,692</u>	<u>170,673</u>
EXPENDITURE ON:							
Ministerial costs	4	65,294	-	-	-	65,294	66,057
Premises	5	26,726	-	-	-	26,726	21,387
Other expenses	6	4,662	102	-	-	4,764	13,470
Administration	7	18,307	-	-	-	18,307	13,928
Depreciation	10	3,676	-	81	-	3,757	4,025
Donations payable	8	15,020	14,728	-	-	29,748	27,307
		<u>133,685</u>	<u>14,830</u>	<u>81</u>	<u>-</u>	<u>148,596</u>	<u>146,174</u>
		16,177	-	(81)	-	16,096	24,499
GAIN (LOSS) ON							
REVALUATION OF INVESTMENTS	11	-	-	-	6,722	6,722	15,944
TOTAL NET INCOME		<u>16,177</u>	<u>-</u>	<u>(81)</u>	<u>6,722</u>	<u>22,818</u>	<u>40,443</u>
REDUCTION (INCREASE) IN							
ACTUARIAL LIABILITY ON							
DEFINED BENEFIT PENSION SCHEME	19	10,202	-	-	-	10,202	(1,322)
NET MOVEMENT IN FUNDS		<u>26,379</u>	<u>-</u>	<u>(81)</u>	<u>6,722</u>	<u>33,020</u>	<u>39,121</u>
TOTAL FUNDS BROUGHT FORWARD		<u>141,433</u>	<u>-</u>	<u>323</u>	<u>105,108</u>	<u>246,864</u>	<u>207,743</u>
TOTAL FUNDS CARRIED FORWARD		<u>167,812</u>	<u>-</u>	<u>242</u>	<u>111,830</u>	<u>279,884</u>	<u>246,864</u>

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2019

	NOTE	Unrestricted funds £	Restricted funds £	Minibus fund £	Permanent endowment £	2019 TOTAL FUNDS £
INCOME AND ENDOWMENTS FROM:						
Direct giving		81,421	-	-	-	81,421
Designated giving		-	11,198	-	-	11,198
Tax recoverable under gift aid		20,911	375	-	-	21,286
Legacy		25,000	-	-	-	25,000
Manse letting		13,200	-	-	-	13,200
Other premises income		5,922	-	-	-	5,922
Interest and dividends		3,326	-	-	-	3,326
Other income	3	8,920	400	-	-	9,320
		158,700	11,973	-	-	170,673
EXPENDITURE ON:						
Ministerial costs	4	66,057	-	-	-	66,057
Premises	5	21,387	-	-	-	21,387
Other expenses	6	13,070	400	-	-	13,470
Administration	7	13,928	-	-	-	13,928
Depreciation		3,917	-	108	-	4,025
Donations payable	8	15,734	11,573	-	-	27,307
		134,093	11,973	108	-	146,174
		24,607	-	(108)	-	24,499
GAIN ON						
REVALUATION OF INVESTMENTS	11	-	-	-	15,944	15,944
TOTAL NET INCOME		24,607	-	(108)	15,944	40,443
INCREASE IN						
ACTUARIAL LIABILITY ON						
DEFINED BENEFIT PENSION SCHEME	19	(1,322)	-	-	-	(1,322)
NET MOVEMENT IN FUNDS		23,285	-	(108)	15,944	39,121
TOTAL FUNDS BROUGHT FORWARD		118,148	-	431	89,164	207,743
TOTAL FUNDS CARRIED FORWARD		141,433	-	323	105,108	246,864

BALANCE SHEET AT 31st DECEMBER 2020

	NOTE	2020					2019				
		Permanent endowment	Minibus fund	Restricted income	Unrestricted general fund	TOTAL FUNDS	Permanent endowment	Minibus fund	Restricted income	Unrestricted general fund	TOTAL FUNDS
		£	£	£	£	£	£	£	£	£	£

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st DECEMBER 2020

	2020		2019	
	£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash provided by operating activities		18,958		35,640
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	3,322		3,326	
Purchase of tangible fixed assets	(1,571)		(4,517)	
Long term pension deficit contributions	<u>(2,724)</u>		<u>(3,553)</u>	
		(973)		(4,744)
CHANGE IN CASH AND CASH EQUIVALENTS		<u>17,985</u>		<u>30,896</u>
CASH AND CASH EQUIVALENTS at 1st January 2020		141,055		110,159
CASH AND CASH EQUIVALENTS at 31st December 2020		<u><u>159,040</u></u>		<u><u>141,055</u></u>
Cash and cash equivalents are 'cash at bank and in hand' as shown in note 13.				
RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES				
Total net income per statement of financial activities (page 2)		22,818		40,443
Adjustments for:				
Depreciation charges	3,757		4,025	
Gain on revaluation of investments	(6,722)		(15,944)	
Interest and dividends	(3,322)		(3,326)	
Decrease in debtors	3,692		8,130	
(Decrease)/increase in creditors	<u>(1,265)</u>		<u>2,312</u>	
		(3,860)		(4,803)
Net cash provided by operating activities		<u><u>18,958</u></u>		<u><u>35,640</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

1 ACCOUNTING BASIS AND POLICIES

The accounts are prepared in accordance with the requirements of the Charities Act 2011, the Charities SORP (FRS 102) issued in 2014 and revised in 2016 and 2018, and Financial Reporting Standard 102. The transition date to the FRS 102 regime was 1st January 2014 and the required restatement as at that date was made as a prior period adjustment in the accounts for the year ended 31st December 2015.

The accounts are generally prepared on the historical cost basis but including the revaluation of fixed asset investments and an appropriate provision for the long term liability for defined pension scheme costs (based on actuarial valuation).

The accounts are prepared using the following principal accounting policies:

Tangible fixed assets: other than freehold property, of which details are given in note 9, tangible fixed assets are included at historic cost less provision for depreciation and impairment. Depreciation is charged at the following annual rates:

- property improvements over 15 years straight line, charged to general fund
- fixtures and equipment at 33 1/3% on reducing balance, charged to general fund
- minibus at 25% on reducing balance, charged to minibus fund.

Fixed asset investments: are included at market value at the balance sheet date. Gains and losses on disposal or revaluation are shown as part of net income in the statement of financial activities.

Income and expenditure: is recognised on the accruals basis as and when it becomes due or payable.

Charitable donations: it is the church's policy to make charitable donations each year that are approximately 10% of its unrestricted general fund income.

Defined benefit pension costs: are recognised on the basis of appropriate actuarial valuations (see also above and note 19).

2 FUNDS AND RESERVES

The church has a PERMANENT ENDOWMENT that must be maintained and can only be spent or altered with the express permission of the Charity Commission. In addition to the fixed asset investments shown in note 11, the permanent endowment includes the church's freehold property, details of which are given in note 9.

There is a MINIBUS FUND reflecting money originally given for the purchase of a minibus. The fund balance represents the carrying value of the current minibus and annual depreciation charges on this are charged to the fund.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

2 FUNDS AND RESERVES (continued)

Other RESTRICTED INCOME FUNDS arise on the basis of income received each year but these are generally fully spent in the year of receipt, leaving nothing to be carried forward. Designated giving from members is shown in note 8 while other restricted income received is shown in note 3 and the related expenditure in note 6.

The remainder of the church's funds are UNRESTRICTED and are shown as GENERAL FUND.

It is the trustees' policy to keep at least 3 months' of anticipated general fund expenditure as a RESERVE on the general fund to enable the church to meet its obligations and liabilities, particularly to the ministers and other staff, as they fall due.

3 OTHER INCOME

	2020	2019
	£	£
One third share in the income of		
Anne Tyler, Rushall Charitable Trust	4,800	4,800
Magazine advertising	741	1,908
Staff costs recovered	2,052	2,016
Minibus charges	-	196
Youth and children's work	** 102	** 400
	<u>7,695</u>	<u>9,320</u>

** restricted income

4 MINISTERIAL COSTS

	2020	2019
	£	£
Ministers' emoluments and national insurance	58,687	57,343
Pension contributions	5,705	5,500
Ministers' training	100	750
Travel and mileage	802	2,464
	<u>65,294</u>	<u>66,057</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

5	PREMISES	2020	2019
		£	£
	Water and sewerage	393	1,302
	Light and heat	3,039	5,288
	Insurance	3,767	3,621
	Repairs and maintenance	11,336	4,797
	Caretaking and kitchen sundries	7,934	6,379
	Pension contributions	257	-
		<u>26,726</u>	<u>21,387</u>
6	OTHER EXPENSES	2020	2019
		£	£
	Minibus running costs	1,028	3,728
	Social and meals	1,023	4,384
	Magazine printing	944	2,586
	Youth and children's work	## 881	## 2,120
	Teaching materials	268	368
	Members' training	454	-
	Gifts and sundries	166	284
		<u>4,764</u>	<u>13,470</u>
	## includes £102 (2019 £400) in respect of restricted income		
7	ADMINISTRATION	2020	2019
		£	£
	Secretarial assistance and national insurance	10,679	10,304
	Pension contributions	397	-
	Printing, postage and stationery	1,276	1,284
	Telephone	418	445
	Computer costs	768	278
	Subscriptions and fees	555	562
	Copyright licences	1,061	848
	Doubtful debt provision	2,855	-
	Independent examiner's fee	60	50
	Bank charges	65	85
	Payroll charges	173	72
		<u>18,307</u>	<u>13,928</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

8 DONATIONS PAYABLE

	General fund, tithe £	Designated giving £	2020 Total payable £	2019 Total payable £
BU Home Mission	4,100	725	4,825	4,800
BMS Birthday	-	785	785	837
BMS General	4,100	725	4,825	4,800
The Bridge Project	1,800	-	1,800	1,800
Brooks (Christmas gift)	-	-	-	300
Caraway	-	-	-	300
Downton 4Family	850	-	850	500
Downton Primary (hardship fund)	(300)	-	(300)	300
OMF International (Brooks)	375	1,200	1,575	2,700
Pastoral hardship	20	-	20	-
Philippine Community Fund	2,025	10,993	13,018	8,700
Philippine Community Fund (Baguio)	1,200	-	1,200	1,200
Spurgeons	-	-	-	520
Trafalgar School (hardship fund)	-	-	-	300
Traidcraft	-	300	300	-
Trussell Trust	850	-	850	250
	<u>15,020</u>	<u>14,728</u>	<u>29,748</u>	<u>27,307</u>

The designated giving figure of £14,728 (2019 £11,573) includes £Nil (2019 £375) in respect of related gift aid tax recoverable.

Of the total payable of £29,748 (2019 £27,307), amounts totalling £90 (2019 £Nil) had not been paid out at the year end and this figure is included in creditors (note 14).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

9 PROPERTY

The church holds property in South Lane, Downton to be used in accordance with the terms of trust deeds dated 25th September 1813 and 31st December 1858. The property comprises the current chapel (the original chapel having been demolished), manse and adjoining field. As noted on page 1, the property is held by five 'holding trustees' and the freehold title is registered in their names at the Land Registry.

Income and expenditure in respect of the property is dealt with through the church accounts and the property is considered to be part of the church's permanent endowment but it has never been shown as an asset on the balance sheet. The trustees have no plans to try and sell the property, which in any case could only be sold with the agreement of the Charity Commission and in compliance with their terms for maintaining the endowment. The trustees do not have a current market value for the property and do not believe that the cost of obtaining one would be justified.

The buildings are currently insured for £3,035,698 and the contents for £122,145 but these figures ignore the value of the land.

10 TANGIBLE FIXED ASSETS

			GENERAL FUND	MINIBUS FUND	TOTAL
	Property improvements £	Fixtures & equipment £	Total £	Minibus £	£
COST					
At 1st January 2020	24,344	11,480	35,824	7,858	43,682
Additions	-	1,571	1,571	-	1,571
Disposals	-	-	-	-	-
At 31st December 2020	24,344	13,051	37,395	7,858	45,253
DEPRECIATION					
At 1st January 2020	3,246	6,892	10,138	7,535	17,673
Charge for year	1,623	2,053	3,676	81	3,757
On disposals	-	-	-	-	-
At 31st December 2020	4,869	8,945	13,814	7,616	21,430
NET BOOK VALUE					
At 31st December 2020	19,475	4,106	23,581	242	23,823
At 31st December 2019	21,098	4,588	25,686	323	26,009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

11 FIXED ASSET INVESTMENTS

MARKET VALUE	2020	2019
	£	£
At beginning of year	105,108	89,164
Revaluation in year	6,722	15,944
At end of year	<u>111,830</u>	<u>105,108</u>

The above is a holding of 6,208.86 income units in COIF Charities Investment Fund.

This investment forms part of the permanent endowment of the charity.

12 DEBTORS

	2020	2019
	£	£
Tax recoverable under gift aid	3,826	5,401
Accrued income	5,585	5,116
Expense prepayments	2,011	3,545
Other debtors	500	1,552
	<u>11,922</u>	<u>15,614</u>

13 CASH AT BANK AND IN HAND

	2020	2019
	£	£
CAF Bank current account	98,790	80,850
Scottish Widows deposit account	60,000	60,000
Petty cash float	250	205
	<u>159,040</u>	<u>141,055</u>

14 CREDITORS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Donations payable - restricted income	90	-
- from church tithe	-	-
	<u>90</u>	<u>-</u>
Deposits and amounts received in advance	1,653	983
Accrued expenses	2,226	4,110
Taxation and social security	1,123	1,306
Other creditors	113	71
	<u>5,205</u>	<u>6,470</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

15 STAFF COSTS AND NUMBERS

	2020	2019
	£	£
Remuneration	74,314	70,504
Employer social security costs	1,716	2,447
Employer pension contributions	6,359	5,500
	<u>82,389</u>	<u>78,451</u>
	Number	Number
Headcount during the year	<u>4</u>	<u>4</u>

The employer pension contributions shown above relate to current staff and exclude £2,724 (2019 £3,553) in respect of deficit contributions for previous ministers and movements in the long term pension deficit liability, details of which are given in note 19.

16 TRUSTEE REMUNERATION, EXPENSES AND DONATIONS

Rev P J Rhoades and Rev K M Ulliyatt are paid a stipend in their capacity as ministers and this is shown as emoluments in note 4 and included in the figures disclosed in note 15. Neither they nor any other trustee was paid any remuneration in either year in respect of their services as trustees.

Travel and mileage costs of £802 (2019 £2,464) were reimbursed to the ministers in respect of their work in that capacity and ministers' training fees of £100 (2019 £750) were paid. No other expenses were paid to or for the ministers or any other trustee in either year apart from the reimbursement of out of pocket expenses incurred on behalf of the charity.

The trustees together made freewill donations to the charity during the year of £14,435 (2019 £13,930).

17 RELATED PARTY TRANSACTIONS

The church provides office accommodation and some administrative services to Downton 4Family, a UK registered charity set up in March 2017 that provides family and parenting support in the local community. Two of the church's trustees are also trustees of Downton 4Family and one of the church's trustees works for the charity. The amount receivable from Downton 4Family for the above services was £286 (2019 £267). In addition, a donation of £850 (2019 £500) was made to Downton 4Family from the church's tithe giving.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

18 CONTRIBUTION OF UNPAID VOLUNTEERS

In common with many charities, and in particular other churches, the church benefits significantly from the unpaid work of volunteers, both members and non members, in the provision of its charitable activities and its administration. In accordance with the Charities SORP (FRS 102), no monetary value is put on this contribution.

19 HISTORIC PENSION COSTS AND LIABILITIES

For many years previous ministers were members of the Baptist Ministers' Pension Fund (part of the Baptist Pension Scheme) and the church paid contributions to this fund on their behalf as employer. The fund was a contributory, defined benefit scheme but is also a multi-employer scheme and as such was previously accounted for in these accounts as a defined contribution scheme: contributions payable by the church each year were shown as part of expenditure but no information was required to be disclosed about the overall position of the scheme or its assets and liabilities.

The contribution rate to the above fund had increased in recent years and an actuarial valuation as at December 2010 revealed a significant deficit of assets compared to liabilities. Accordingly the fund was closed to future accrual of benefits on 31st December 2011. Under current pensions legislation the church has a continuing liability to make "deficiency contributions" to the fund in order to reduce, and ultimately eliminate, the deficit (although it has not signed any formal agreement to do so). Subsequent actuarial valuations as at 31st December 2013 and 31st December 2016 continued to show a growing deficit against which deficiency contributions were likely to be payable for an extended period. Extensive discussions took place within the "Baptist family" that led in 2018 to the agreement of a "family solution" under which the Baptist Union contributed £33 million to the fund and the fund members agreed to have future pension increases based on movements in the CPI rather than the RPI. Following this, the next actuarial valuation, as at 31st December 2019, showed a much reduced deficit (of £18 million, down from £93 million in 2016). After allowing for a temporary 50% reduction in deficiency contributions from July to December 2020, the period for which such contributions are likely to be payable is shortened to run to June 2026. The church's liability for deficiency contributions in 2021 is £3,695 (2020 originally £3,631, reduced to £2,724).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

19 HISTORIC PENSION COSTS AND LIABILITIES (continued)

The above fund is managed by the Baptist Pension Trust Limited as Pension Trustee but is currently administered by Broadstone Consultants & Actuaries Ltd on their behalf.

With effect from 1st January 2015, in accordance with the requirements of the Charities SORP (FRS 102) and Financial Reporting Standard 102, such funds are to be treated in the same way as other defined benefit pension schemes. As the scheme is in deficit, this requires the inclusion as both an expense and a liability of the present value of the church's share of the long term cost of eliminating the deficit.

The figures are based on the detailed assumptions made by the actuaries in the December 2019 valuation, the deficiency contributions currently being paid, as noted above, and using a discount rate of 0.4% (2019 1.7%) and assumed future increases to minimum pensionable income of 3.0% (2019 3.2%), and are as follows:

	2020 £	2019 £
Provision at beginning of year	34,452	36,683
Deficiency contributions paid in year	(2,724)	(3,553)
Movement in actuarial liability, including interest cost and other changes	(10,202)	1,322
Provision at end of year	<u>21,526</u>	<u>34,452</u>

The church has been advised that the cost of buying out its pension scheme liabilities under the old defined benefit plan as at December 2020 was approximately £53,000 (2019 approximately £50,000).

20 CURRENT PENSION COSTS AND LIABILITIES

The two ministers are members of two separate defined contribution pension plans to which the church makes contributions of 10% of pensionable income. The amounts payable for these two plans are shown in note 15. There were no outstanding liabilities for either plan at the end of this or the previous year.

TRUSTEES' APPROVAL

The accounts of Downton Baptist Church for the year ended 31st December 2020 set out on pages 1 to 14 were discussed and approved by the trustees on 9th March 2021

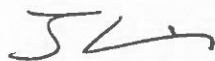
Signed on behalf of the trustees:

Name JAMES EDWARD KING

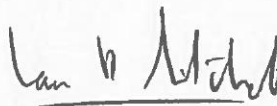
Name

Wm Douglas Mitchell

Signature



Signature



Date

12/MAR/2021

Date

12-3-21

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2020 set out on pages 1 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility, without performing an audit, to carry out an examination of the accounts and to report to the trustees and church members.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My report is in respect of an examination carried out under section 145 of the Act and in accordance with the directions given by the Charity Commissioners under subsection 5(b) of that section. An examination includes a review of the accounting records kept by the church treasurer and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out below.

INDEPENDENT EXAMINER'S STATEMENT

No matter has come to my attention from my examination which gives me reasonable cause to believe that in any material respect accounting records have not been kept in accordance with section 130 of the Act, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Act. No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED



DATE

16/3/2021

J Lawrence
30 Longland
Salisbury
Wiltshire SP2 7ET